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FIFTEENTH ANNUAL REPORT

OF THE

BOARD OF RAILROAD COMMISSIONERS

FOR THE

YEAR ENDING JUNE 30, 1892.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:

G. H. RAGSDALE, STATE PRINTER.
1892.

RAILROAD COMMISSIONERS' REPORT.

STATE OF IOWA.
OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, December 1, 1892.

TO HON. HORACE BOIES, *Governor of Iowa*:

As required by law, we submit the Fifteenth Annual Report of the Board of Railroad Commissioners, including the returns made by the several railroad companies doing business in the state, from June 30, 1891, to June 30, 1892, together with information tabulated therefrom.

The report gives the capital stock and indebtedness, the general traffic, earnings, operating expenses and condition of the railroad companies, and the investigations and decisions made by the board up to date in cases where complaints were determined, investigations of serious accidents, statements regarding cases decided by the courts during the year, and litigation pending in suits instituted by the board to enforce its decisions and orders, a digest of the decisions of the supreme court of Iowa made since the last report in which the relations of the citizen and the common carrier are involved, a digest of the decisions of the Inter-State Commerce Commission for the past year, a review of the proceedings of the National Convention of Railroad Commissioners held in Washington, D. C., April, 1892, together with other matters of interest on the subject of transportation and its relation to the public.

The board organized January 11, 1892, elected Spencer Smith chairman, and W. W. Ainsworth secretary. Peter A. Dey qualified to fill vacancy caused by the expiration of term of service of Frank T. Campbell.

The reports of the railroads doing business in the state are given as prepared and submitted by the officers of the various companies. These statistics give the capital, indebtedness, earnings and expenditures of the entire lines and are generally full and complete as regards the systems. If the only business of the Iowa Railroad Commissioners was to treat these systems as an entirety, without, as the statute requires them, "to make a report to the governor of their doings for the preceding year, containing such facts, statements and explanations as will disclose the working of the system of railroad transportation in this state, and its relation to the general business and prosperity of the citizens of the state," there would probably be but little information desired beyond what has been furnished. As the commissioners understand the duty imposed, the reports of the companies fall very far short of the information necessary to enable them to comply with what they regard as the provisions of the law.

This report will first take up the general condition of the roads and afterwards treat of such statistics of state business as the commissioners have been able to obtain.

There are thirty-seven roads that report to the commissioners a mileage of 26,877.19.

THE CAPITAL STOCK IS

Common stock issued and outstanding.....	\$ 376,790,972.11
Preferred stock issued and outstanding.....	95,360,320.92
Total stock issued and outstanding.....	\$ 472,151,293.03
Common stock dividends paid during the year.....	7,908,616.05
Preferred stock dividends paid during the year.....	3,050,506.62
Total stock dividends paid during the year.....	\$ 11,859,124.67
The dividends equal 2.57 per cent on the capital stock.	

DEBT.

Mortgage bonds outstanding.....	\$ 538,036,737.93
Income bonds outstanding.....	31,241,700.00
Miscellaneous obligations outstanding.....	77,247,218.30
Funded debt outstanding.....	\$ 647,025,656.23
Current liabilities outstanding.....	15,423,307.69
Total indebtedness outstanding.....	\$ 662,450,023.92
Interest on indebtedness accrued during the year.....	\$ 32,163,320.61
Interest on indebtedness paid during the year.....	29,579,350.78

The roads failing to pay interest on indebtedness were the Chicago, Iowa & Dakota, Chicago, St. Paul & Kansas City, Chicago, Santa Fé & California, Mason City & Fort Dodge, Minneapolis & St. Louis, Sioux City & Pacific, Tabor & Northern, Burlington & Northwestern, and Burlington & Western.

The amount of interest paid is 4.61 per cent on the entire debt. It is proper in this connection to state that the Chicago, St. Paul & Kansas City Railway Company paid the interest on miscellaneous obligations amounting to \$248,745.92, and funded the interest on mortgage bonds amounting to \$941,050, so that it is not in default. The Chicago, Santa Fé & California road reports accrued interest not paid as \$901,480; from the statement of the operations of the road there is an income sufficient to pay the interest on funded debt, taxes, etc., and leave a net income of \$920,430.49. A note in the report states that the road is leased to the Atchison, Topeka & Santa Fé Company, which is entitled to all revenues and assumes the payment of all charges. These roads should not, we think, have been reported as delinquent in payment of interest charges.

The total Stock, Debt and Liabilities are as follows:

Capital stock.....	\$ 472,151,293.03
Funded debt.....	647,025,656.23
Current liabilities.....	15,423,307.69
Total debt.....	662,450,023.92
Total stock and debt.....	\$ 1,134,610,322.95
Amount of stock and debt per mile.....	42,200.00

CURRENT ASSETS AND LIABILITIES.

CURRENT ASSETS.

Cash.....	\$ 13,702,198.93
Bills receivable.....	1,190,930.64
Due from agents.....	3,584,831.47
Net traffic balances from other companies.....	835,906.47
Due from solvent companies and individuals.....	4,359,473.67
Other cash assets.....	8,891,692.86
Balance current liabilities.....	\$ 8,891,692.86
Total.....	\$ 37,958,510.84

DEBITS.

Losses and bills payable.....	\$ 3,836,750.50
Audited vouchers and accounts.....	7,438,857.67
Wages and salaries.....	5,029,646.45
Net traffic balances due other companies.....	1,107,625.58
Dividends not called for.....	495,700.51
Matured interest coupons unpaid.....	9,228,739.28
Rentals due July 1, 1892.....	33,116.41
Miscellaneous.....	1,387,440.28
Balance cash assets.....	\$ 9,374,627.80
Total.....	\$ 37,958,510.84
Material and supplies on hand.....	\$ 9,573,455.05

EXPENDITURES DURING THE YEAR.

COST OF ROAD, EQUIPMENT AND PERMANENT STRUCTURES CHARGED TO PROPERTY ACCOUNTS.

Right of way.....	\$ 1,070,098.52
Other real estate.....	399,502.31
Fences.....	107,373.14
Grading, bridging and culvert masonry.....	770,876.86
Bridges and trestles.....	834,784.54
Rails.....	451,638.12
Ties.....	360,438.85
Other superstructure.....	135,307.44
Buildings, furniture and fixtures.....	930,002.50
Shop machinery and tools.....	72,901.51
Engineering expenses.....	41,700.54
Discounts on securities.....	496,091.57
Telegraph lines.....	49,307.71
Slidings and yard extensions.....	1,170,145.65
Terminal facilities and elevators.....	141,040.00
Road built by contract.....	3,047,004.05
Purchase of constructed road.....	3,847,284.15
Other items.....	958,238.00
Total.....	\$ 18,422,154.30

TOTAL COST OF CONSTRUCTION DURING THE YEAR CHARGED TO PROPERTY ACCOUNTS.

Construction.....	\$ 18,422,154.30
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EQUIPMENT.

Locomotive.....	\$ 1,216,135.26
Passenger cars.....	641,965.63
Sleeping, parlor and dining cars.....	17,818.10
Baggage, express and postal cars.....	58,238.54
Freight cars.....	4,171,993.35
All other cars.....	424,000.67
Total equipment.....	\$ 7,613,803.15
Construction and equipment expenditures not distributed.....	4,404,742.00
Total.....	\$ 20,440,744.45
Total cost of construction to June 30, 1892.....	\$350,883,197.54
Total cost of equipment to June 30, 1892.....	54,062,597.74
Amounts where construction and equipment are not separated.....	889,680,894.42
Total cost of construction and equipment to June 30, 1892.....	\$894,566,629.70

Amount of stock and bonds, and other indebtedness is \$1,134,610,322.95, which would leave the capital in excess of cost \$240,043,693.25 on the entire lines, 26,877 miles, an excess of \$8,926.94 per mile. This may be due to a certain extent to depreciation of securities during the construction of the roads and other causes that can not now be fully ascertained.

FIFTEENTH ANNUAL REPORT OF THE

INCOME ACCOUNT.

EARNINGS, EXPENSES, INTEREST, RENTAL, TAXES AND DIVIDENDS.

Gross earnings from operation	\$161,215,100.00
Operating expenses	100,913,072.35
Income from operation	60,292,127.65
Income from other sources	1,943,566.79
Total income	\$62,235,694.44
Interest on funded debt	294,756.11
Interest on current liabilities	2,550,717.91
Rentals	5,214,825.62
Taxes	410,987.91
Permanent improvements made from income	1,150,040.74
Other deductions	41,878,120.91
Total deductions from income	10,917,472.67
Net income	7,944,280.67
Dividends on common stock	7,944,280.67
Dividends on preferred stock	3,023,014.00

There is one fact in the above statement that will attract attention and perhaps comment. The dividends paid on stock amounting to \$472,151,299.03—\$11,867,294.67. The taxes paid on the property amount to \$5,214,825.62 or nearly forty-five per cent of the dividends. It will not be claimed that the taxes on railways are higher than on other properties of equal value; at the same time the percentage to dividends seems excessive.

OPERATING EXPENSES.

MAINTENANCE OF WAY AND STRUCTURE.

Repairs of roadway	\$ 13,125,778.20
Renewal of rails	1,814,896.47
Renewal of ties	2,781,287.11
Repairs of bridges and culverts	3,303,380.67
Repairs of fences, cattle-guards, etc.	688,997.39
Repairs of buildings	1,963,210.98
Repairs of docks and wharves	64,275.43
Repairs of telegraph	216,254.00
Other expenses	203,075.82
	\$ 24,150,091.07
Deduct property and material sold	1,302.53
Total maintenance of way	\$ 24,148,788.54

CONDUCTING TRANSPORTATION.

Wages of engineers and firemen	\$ 11,115,002.18
Fuel for locomotives	11,289,029.00
Water supply	797,000.70
All other locomotive supplies	1,000,520.76
Wages of other trainmen	8,426,111.97
All other train supplies	1,026,649.96
Wages of switchmen, flagmen and watchmen	3,020,030.34
Wages of switchmen, flagmen and watchmen	2,140,690.45
Telegraph expenses	9,390,900.27
Wages of station agents	1,231,801.36
Station supplies	187,060.95
Switching charges (balance)	1,528,055.76
Car mileage (balance)	812,840.03
Loss and damage	1,228,802.74
Injuries to persons	736,543.80
Other expenses	36,102,867.86
	\$ 56,106,936.49
Deduct property and material sold	823.44
Total conducting transportation	\$ 56,106,936.49

BOARD OF RAILROAD COMMISSIONERS.

MAINTENANCE OF EQUIPMENT.

Repairs and renewals of locomotives	\$ 7,089,149.08
Repairs and renewals of passenger cars	4,141,861.29
Repairs and renewals of freight cars	6,479,441.45
Shops, machinery and tools	391,413.00
Other expenses	192,868.90
Total maintenance of equipment	\$ 18,293,733.72

GENERAL EXPENSES.

Salaries of officers	\$ 2,530,265.27
Salaries of clerks	1,397,010.95
General office expenses	924,851.57
Agencies, salaries and supplies	1,294,204.16
Advertising	426,435.15
Commissions	396,495.74
Insurance	5,119.05
Expenditures of fast freight lines	211,828.28
Expense of traffic associations	118,344.70
Expense of stock yards and terminals	1,547,286.85
Rents of tracks, yards and terminals	100,309.91
Rents not otherwise provided for	687,511.02
Legal expenses	706,554.94
Stationery and printing	506,328.24
Other expenses	
Total	\$ 11,190,642.95

RECAPITULATION.

CHARGEABLE TO PASSENGER TRAFFIC.

Maintenance of way and structures	\$ 8,564,462.55
Maintenance of equipment	4,733,957.58
Conducting transportation	17,631,150.95
General expenses	4,279,748.84
Total	\$ 35,209,320.92

CHARGEABLE TO FREIGHT TRAFFIC.

Maintenance of way	\$ 15,514,891.26
Maintenance of equipment	13,543,139.78
Conducting transportation	78,834,177.37
General expenses	6,904,356.41
Total	\$ 114,806,564.82
Total of passenger	\$ 35,209,320.92
Total of freight	74,286,343.92
Add expenses not distributed	338,990.00
Grand total	\$109,752,654.85

OPERATING EXPENSES—ENTIRE LINE.

Maintenance of way	\$ 24,148,788.54
Conducting transportation	56,106,936.49
Maintenance of equipment	18,293,733.72
General expenses	11,190,642.95
Expenses not distributed	3,688.27
Grand total	\$109,752,654.85

MILEAGE—ENTIRE LINE.

Total number of miles owned.....	24,735.61
Main line.....	14,042.21
Branches and spurs.....	5,343.40
Lines of proprietary companies.....	1,817.61
Lines operated under lease.....	716.30
Lines operated under contract.....	198.98
Total mileage, single track, excluding trackage rights.....	27,455.58
Line operated under trackage rights.....	916.79
Second and third tracks.....	678.54
Yard track, sidings and spurs.....	4,772.51
Total mileage all tracks.....	33,821.42
Rolls, iron, as reported.....	3,155.85
Rolls, steel, as reported.....	24,662.42
New line constructed during the year.....	307.04

TRAIN MILEAGE—ENTIRE LINE.

Miles run by passenger trains.....	44,448,720
Miles run by freight trains.....	78,140,327
Miles run by mixed trains.....	2,774,463
Total mileage of trains earning revenue.....	125,363,510
Miles run by switching trains.....	33,064,092
Miles run by construction and other trains.....	4,168,087
Grand total train mileage.....	162,535,689
Mileage of loaded freight cars, east and north.....	460,777,362
Mileage of loaded freight cars west and south.....	384,965,652
Mileage of empty freight cars east and north.....	142,324,469
Mileage of empty freight cars west and south.....	140,965,183
Average freight cars in trains, highest average, 27 cars; lowest, 8.....	
Average loaded freight cars in trains, highest average, 20; lowest, 7.....	
Average number of tons freight in trains, highest average, 229 tons; lowest, 63 tons.....	
Average number of tons freight in a car, highest average, 18.9; lowest, 7 tons.....	

DESCRIPTION OF EQUIPMENT—ENTIRE LINE.

LOCOMOTIVES.

Number of locomotives reported.....	4,048
Equipped with Westinghouse train brake.....	3,295
Equipped with American train brake.....	56
Equipped with New York train brake.....	40
Equipped with Vacuum train brake.....	8
Equipped with Boyden train brake.....	7
Total equipped with train brake.....	3,362
Total not equipped.....	672
Total number of locomotives.....	4,048

PASSENGER CARS.

Total number of passenger cars.....	3,024
Equipped with Westinghouse brakes.....	3,024
Equipped with automatic couplers, Janney.....	405
Equipped with automatic couplers, Miller.....	2,149
Equipped with automatic couplers, Chicago.....	10
Equipped with automatic couplers, Cowell.....	38
Equipped with automatic couplers, Janney and Miller.....	349
Total.....	2,951
Not equipped with automatic couplers.....	73
Total number of passenger cars.....	3,024

FREIGHT CARS.

Number of freight cars reported.....	125,496
Equipped with Westinghouse brakes.....	55,889
Equipped with New York brakes.....	2
Equipped with Boyden brakes.....	120
Total train brakes on freight cars.....	55,991
Not equipped with train brakes.....	69,505
Total number of freight cars.....	125,496
Equipped with automatic couplers—Janney.....	12,589
Master Car Builders' (C, B. & Q.).....	8,721
Gould.....	346
Almy.....	129
Fox.....	102
Dowling.....	95
Dickey.....	14
Williams.....	1,009
Chicago (C. & N-W.).....	4,808
Tungate.....	23
Hiscox.....	5
Miller.....	5
Safford (C. R. I. & P.).....	2,329
California.....	95
Drexel.....	20
Thomas.....	1
Woodman.....	1
Total automatic couplers.....	30,712
Cars contributed to fast freight lines.....	2,930

CARS IN COMPANY'S SERVICE.

Number of cars in company's service.....	3,824
Equipped with Westinghouse train brake.....	38
Equipped with Boyden train brake.....	1
Total.....	39
Cars in company's service equipped with automatic couplers.....	
Janney.....	128
Miller.....	16
Gould.....	8
Williams.....	14
Dowling.....	1
Almy.....	11
Master Car Builders'.....	150
California.....	1
Total.....	329

CARS LEASED.

Number of cars leased.....	14,492
Equipped with Westinghouse train brake.....	23
Equipped with automatic coupler—Miller.....	23
Gould.....	300
Total.....	323
Grand total of cars.....	149,731
Equipped with train brakes.....	59,047
Equipped with automatic couplers.....	34,315

The number of locomotives reported is 4,048; of this number 3,376 are equipped with train brakes, 672 are not,—83.65 per cent are equipped with train brakes, 16.35 are not equipped. Of 3,038 passenger cars, all are equipped with Westinghouse brakes.

TRAIN BRAKES AND AUTOMATIC COUPLERS.

The total number of cars reported is 149,731; of these 29,047, or 19.36 per cent, are equipped with train brakes; 84,815 or 56.70 per cent are equipped with automatic couplers.

It will be seen by the above what progress has been made in equipping the roads with train brakes and automatic couplers. We have purposely included in the above statement all the cars owned or used by the railroads reporting, as the equipment may and must be used on each and every part of the roads without regard to state lines. During the transition period from the old link and pin coupler to the automatic coupler, the percentage of accidents, as the reports show, is largely increased. It could hardly be otherwise, and as the cars of every railroad in the country run over every other railroad, it emphasizes the demand on congress for immediate legislation.

The Iowa law, which we here append, gives all the time to make these changes that could reasonably be asked, and under the conditions, and the pressing demands for the completion of the change of systems of coupling and braking, is as conservative as legislation on this matter ought to be.

LAW OF 1890, AS AMENDED BY LAW OF 1892.

SECTION 1. That it shall be unlawful for any corporation, company or person operating a line of railroad within this state, any car manufacturer or transportation company using or leasing cars, to put in use in this state any new car, or any old car that has been in the shop for general repairs to one or both of its draw bars, that is not equipped with automatic couplers so constructed as not to require any person or persons to be between the cars when the act of coupling and uncoupling is done.

SEC. 2. That after January 1, 1895, it shall be unlawful for any corporation, company or persons operating a railroad, or any transportation company using or leasing cars of any description, and used in the commerce of the country or in the construction of railroads, to have upon any railroad in Iowa, for use in the transportation of freight or passengers, any car that is not equipped with such safety automatic coupler, as provided for in section 1 of this act.

SEC. 3. That it shall be unlawful for any corporation, company or person operating any line of railroad in this state to use any locomotive engine upon any railroad or in any railroad yard in this state after the first day of January, 1895, that is not equipped with a proper and efficient power brake commonly called a driver brake.

SEC. 4. That it shall be unlawful for any corporation, company or person operating a line of railroad in this state, to run any train of cars after the first day of January, 1895, that shall not have in that train a sufficient number of cars with some kind of efficient automatic or power brakes, so that the engineer upon the locomotive can control the train without requiring brakemen to go between the ends or on the top of the cars to use, as now, the common hand brake.

SEC. 5. Every railroad corporation, company or person operating a railroad in this State, and every person or persons using or leasing cars in the transportation business or in building railroads, shall, and by this act are required to include in their annual report to the state railroad commissioners, the number of locomotive engines and cars used in this State, and what number is equipped with (automatic) power brakes and what number of cars with automatic safety couplers, and the kind of brakes and couplers used, and the number of each kind when more than one kind is used.

SEC. 6. Any corporation, company or person operating a railroad in this state and using a locomotive engine, or running a train of cars or using any freight, way or other car contrary to the provisions of this act, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not less than five hundred dollars or not more than one thousand dollars, for the benefit of school fund for each and every offense, provided, (the penalties of this section shall not apply to companies hauling cars belonging to railroads other than those of this state which are engaged in interstate traffic) and any railroad employee who may be injured by the running of such engine or train or car contrary to the provisions of this law shall not be considered as waiving his right to recover damages by continuing in the employ of such corporation, company or person running such engine or trains or cars contrary to this law.

SEC. 7. That the board of railroad commissioners shall have power, upon a showing that it shall deem reasonable, to extend the time within which any such corporation shall be required to comply with the provisions of this act, except that no extension shall be made beyond 1900.

After the first day of January, 1900, any common carrier shall refuse to accept or receive from any connecting line, any car to be used in this state which is not fully equipped as required by this act.

MILEAGE IN IOWA.

Main line	5,060.51
Branches and spurs	2,383.00
Lines of proprietary companies	460.84
Operated under lease	394.40
Operated under contract	80.56
Total mileage, excluding trackage rights	8,407.31
Sidings and yard tracks	1,546.77
Miles double track	163.04
Line operated under trackage rights	185.85
New line constructed during the year	5.12
Iron rails, reported	1,434.81
Steel rails, reported	6,972.53
Miles of track in Iowa, computed as a single track, including second track and sidings	10,108.40

CONDITION OF ROADS IN IOWA.

Mileage operated in the State	8,575.74
Mileage in the State not reported by other companies	8,407.31
Mileage of second track in State	163.04
Amount of stock held in the State	1,785,933.00
Amount of stock representing road in Iowa	99,040,121.00
Amount of debt representing road in Iowa	181,254,797.64
Total stock and debt representing road in Iowa	280,294,918.64
Cost of property	288,690,424.34
Miles of fencing in Iowa	12,300.64
Miles of road not fenced	504.64
Total cost of fencing	1,094,018.50
Miles of fencing built during the year	127.38
Taxes paid in Iowa during the year	1,279,906.85

The mileage, taxes and cost of fencing are right in the above statement. The Chicago, Burlington & Quincy, with proprietary roads, and the Chicago, Rock Island & Pacific absolutely refuse to furnish data from which the balance can be made. This statement is incorrect by the amount of information withheld by those companies, and is only given as the best approximation that can be made by the board.

CONDITION OF ROADS IN IOWA.

Mileage in the State.....	8,407.34
Mileage of second track.....	162.04
Number of stockholders in the State.....	779
Amount of stock held in the State.....	\$ 1,782,933.00
Amount of stock representing the roads in Iowa.....	59,940,121.00
Amount of debt representing the roads in Iowa.....	131,254,707.64
Amount of stock and debt representing the roads in Iowa.....	220,206,908.24
Cost of property.....	308,000,424.30
Road fenced in Iowa, miles (both sides).....	12,309.64
Road not fenced, miles.....	554.94
Cost of fencing, reported.....	\$ 1,104,018.80
Taxes paid in Iowa.....	1,379,908.85
Gross earnings from operation in the State.....	37,405,473.22
Operating expenses in the State.....	35,076,828.00
Net earnings in the State.....	12,328,645.22

This statement is far from complete, and probably never will be until some authority is given the board to require such accounts to be kept as will show the condition and working of the roads in the state. Whenever information is sought with reference to the details of the operation of the roads in the state, the stereotyped reply of some of the roads is that "Our books are not kept in such manner as to furnish the information required."

This table is short the report of the Chicago, Burlington & Quincy and its proprietary lines. The other roads report reasonably full, although in some of them the claim is that they are not perfectly accurate.

The aim of the commissioners has been to show the cost and value of the property in the state, its earnings and expenses, for the purpose of determining whether the rates fixed are remunerative. In this certainly laudable effort towards a correct basis the commissioners feel they should be entitled to the full cooperation of all the lines doing business in the state, and regret the manifest indisposition on the part of some of them to aid them in their efforts in this direction.

EARNINGS FROM OPERATION—STATE OF IOWA.

Passenger revenue.....	\$ 8,596,923.61
Mail.....	1,607,119.72
Express.....	567,259.26
Excess baggage and storage.....	194,302.12
Other items.....	107,634.98
Total passenger earnings.....	10,267,147.80
Freight revenue.....	22,439,876.34
Stock yards.....	22,727.37
Elevators.....	38,801.57
Other items.....	2,620.29
Total freight earnings.....	22,899,925.67
Other earnings from operation in Iowa.....	408,422.60
Total gross earnings from operation in Iowa.....	37,405,473.22
Total gross earnings from operation, entire line.....	134,309,036.43

This, like the other statements, is in error the amounts that should be furnished by the Chicago, Burlington & Quincy and proprietary lines.

OPERATING EXPENSES IN IOWA—RECAPITULATION.

Maintenance of way and structures.....	\$ 4,359,844.44
Maintenance of equipment.....	3,853,929.61
Conducting transportation.....	12,123,284.42
General expenses.....	2,837,284.12
Total.....	\$ 25,076,828.00

Chargeable to passenger traffic.....	\$ 7,832,161.65
Chargeable to freight traffic.....	16,934,111.58
Not distributed.....	310,554.77
Total.....	\$ 25,076,828.00
Total gross earnings from operation of roads in the State.....	\$ 37,405,473.22
Operating expenses.....	\$ 25,076,828.00
Net earnings.....	\$ 12,328,645.22

EMPLOYES AND SALARIES FOR THE STATE OF IOWA.

	Number.	Yearly compensation.
General officers.....	129	\$ 221,801.00
General office clerks.....	443	302,943.98
Station agents.....	1,277	777,690.85
Other station men.....	1,501	800,815.74
Engineers.....	1,526	1,908,414.39
Firemen.....	1,652	1,094,000.19
Conductors.....	1,196	1,208,021.86
Other trainmen.....	2,474	1,600,094.72
Mechanics.....	1,091	730,675.47
Carpenters.....	1,000	600,615.64
Other shopmen.....	4,234	234,734.69
Section foremen.....	1,870	308,206.28
Other trackmen.....	8,842	2,491,733.51
Switchmen, flagmen and watchmen.....	1,177	775,622.53
Telegraph operators and train dispatchers.....	949	549,069.78
All other employees and laborers.....	2,685	1,451,173.37
Employees, whole number in Iowa.....	30,195	
Total yearly compensation.....		\$ 17,870,915.89
Total yearly compensation, excluding general officers.....		\$ 17,648,325.64

The Chicago, Burlington & Kansas City and the St. Louis, Keokuk & Northwestern have refused to furnish the information required to make this table complete. The board did not ask the Union Pacific Railway Company for their employees and pay roll in Iowa, as the system was practically outside of the state. A full report would probably add about 300 to the number of the employees and \$200,000 to the yearly compensation. Making estimate on this basis the total number would be 30,492; yearly compensation, \$18,070,915.89.

General administration.....	\$ 897,049.39
Maintenance of way and structures.....	4,408,145.33
Maintenance of equipment.....	3,853,929.61
Conducting transportation.....	9,004,928.19
Not distributed.....	277,917.90
Total.....	\$ 17,870,915.89
Total, excluding general officers.....	\$ 17,648,325.64
Total, entire lines.....	\$ 60,226,908.29

EMPLOYEES IN IOWA AND THEIR ANNUAL COMPENSATION, TAKEN FROM FORMER REPORTS, WITH PRESENT YEAR ADDED.

YEARS.	Number.	Yearly compensation.
1882	17,375	8,269,810.31
1883	17,113	13,164,288.07
1884	26,731	13,070,061.65
1885	33,009	13,029,067.56
1886	35,731	13,677,788.53
1887	29,086	15,143,294.84
1888	30,794	16,235,348.21
1889	34,642	14,212,540.27
1890	37,879	16,318,183.69
1891	37,583	16,175,410.55
1892	30,491	17,870,915.89

It is probable that the purpose of the data here asked for has been misunderstood by the accounting officers of the roads. In 1888 the report shows 30,794 persons employed and in 1889, 34,642. This falling off certainly can not be charged to the economies instituted after putting in effect the commissioner's rates, or to any great decrease of business, but is probably due to the introduction in the report of that year of the forces employed in the construction of new lines. This information has been sought to ascertain the regular and constant number of employees required to operate the eight thousand miles of road in the state.

PASSENGER AND FREIGHT TRAIN MILEAGE—IOWA.

PASSENGER TRAFFIC.	
Number of passengers carried	7,396,504
Number of passengers carried one mile	542,692.613
Passenger earnings	\$ 10,267,147.84
FREIGHT TRAFFIC.	
Number of tons freight carried	14,352,613
Number of tons freight carried one mile	2,050,738.978
Freight earnings	\$ 26,359,305.67
Other earnings	608,422.60
Total passenger and freight earnings	\$ 37,466,873.22
Total operating expenses	35,076,828.00
Net earnings	\$ 2,389,945.22

This table does not include the Chicago, Burlington & Quincy, the Kansas City, St. Joseph & Council Bluffs, and the St. Louis, Keokuk & Northwestern, these companies refusing the information asked for.

TRAIN MILEAGE.

Miles run by passenger trains	7,879,446
Miles run by freight trains	15,562,517
Miles run by mixed trains	1,007,377
Total mileage, trains earning revenue	24,449,340
Miles run by switching trains	4,475,742
Miles run by construction and other trains	1,087,099
Total train mileage	30,012,181
Mileage of loaded freight cars, north and east	106,430,733
Mileage of loaded freight cars, west and south	100,396,406
Mileage of empty freight cars, north and east	30,878,180
Mileage of empty freight cars, south and west	41,607,659

This table shows an increase distance run by trains earning revenue of 1,731,559 miles. This statement, as also the statement of last year, does not include the mileage of the Chicago, Burlington & Quincy and its proprietary lines, information having been refused both years.

FREIGHT TRAFFIC MOVEMENT.

NUMBER OF TONS OF FREIGHT MOVED IN IOWA.

Grain	3,457,088
Flour	569,064
Other mill products	105,400
Hay	189,343
Tobacco	6,158
Fruit and vegetables	109,477
Other products	127,491
Live stock	1,508,371
Dressed meat	66,344
Other packing house products	170,412
Poultry, game and fish	49,815
Wool	11,289
Hides and leather	24,947
Anthracite coal	256,630
Bituminous coal	2,307,535
Coke	30,324
Iron	51,730
Stone, sand and other like products	428,986
Salt	28,187
Lumber	1,476,900
Other forest products	27,290
Petroleum and other oils	79,550
Sugar	33,394
Nails, iron, etc.	94,533
Iron and steel rails	63,703
Other castings and machinery	73,343
Bar and sheet metal	35,819
Cement, brick and lime	202,164
Agricultural implements	179,720
Wagons, carriages and tools	66,623
Wines, liquors and beers	114,449
Household goods and furniture	83,177
Merchandise	849,128
Miscellaneous	664,418
Whole tonnage—Iowa	13,264,108
Originating and carried to points on Iowa roads	8,805,844
Received from other roads	4,458,264
Total tonnage of the entire lines	54,383,968

This table has no report from the Chicago, Burlington & Quincy and its proprietary lines, nor from the Chicago, Rock Island & Pacific, information from these companies having been refused.

It is probable that returns from these companies would add 25 per cent, at least, to the tonnage here given. If this is true, the Iowa tonnage would be 16,692,747; that originating at and carried to points on the Iowa roads would be 11,007,305; received from other roads, 5,685,442. The tonnage of the entire lines would be 67,979,985. The tonnage originating and carried to points on the Iowa lines would be about 17 per cent of the entire amount carried. The roads in Iowa, as compared with the entire lines, are about 32 per cent. Deducting the tonnage crossing the Missouri river bridges from that crossing the Mississippi would leave

about 9,000,000 tons, or 2,400,000 tons less than has been arrived at from these tables.

RENEWAL OF SUPERSTRUCTURE DURING THE YEAR—IOWA.

Tons of new rails (iron) laid, 19,50; price, \$84.27 per ton.
Tons of new rails (steel) laid, 63,434.85; price, \$28 to \$32 per ton.
Weight, 60 to 75 pounds per yard.
New ties laid, 3,877,600; average price, from 35 to 54 cents each.

FUEL CONSUMED BY LOCOMOTIVES DURING THE YEAR—IOWA.

Tons of coal used in engines.....	2,614,372.30
Cords of hard wood.....	28,292.81
Cords of soft wood.....	41,360.81
Tons of fuel consumed.....	2,807,548.87
Miles run.....	72,999,246
Number of pounds of coal consumed for miles run, from 60 to 90, averaging probably 77 pounds.	
Price paid for coal averages from \$1.00 to \$3.00 per ton.	

BRIDGES, TRESTLES AND TELEGRAPH LINES ON ROADS IN IOWA.

	Number.	Length—feet.
Stone bridges.....	197	2,750
Iron truss bridges.....	406	90,770
Wooden truss bridges.....	782	130,280
Combination bridges.....	109	80,739
Total of bridges.....	1,494	1,208,823
Trestles.....	11,408	1,659,860
Overhead highway and farm crossings.....	187	
Overhead railway crossings.....	51	

TELEGRAPH.

Miles of line owned and operated in State by railroads.....	3,983
Miles of wire owned and operated in State by railroads.....	6,740
Miles of line owned by other parties on lines of road.....	7,100
Miles of wire owned by other parties on lines of road.....	18,399

The renewals of superstructure indicate the roads generally to be in good condition, but three complaints having reached the board during the past year. These were concerning the condition of the road between Albia and Centerville, the Omaha & St. Louis, and the branch of the Chicago, St. Paul & Kansas City between Hampton and Sumner, the last road being the only one of the three that was regarded as especially dangerous, although repairs were ordered on the other two.

The report of 1878 gave the total railroad mileage of Iowa 4,157.15 miles; of this mileage 903.54 were steel rails, 3,253.61 iron rails. The present report gives in the main line 6,972.53 miles of steel rails, 185.85 miles of steel in second track, and 1,484.81 miles of iron in main tracks, the iron being in roads where the traffic is light.

FUEL.

The fuel consumed equaled 2,807,548.87 tons of coal, and the miles run were 72,999,246, or making an average of 76.91 pounds coal to the mile run by trains.

BRIDGES.

The report of 1878 gives 1,219 wooden truss bridges, length 139,552 feet; iron bridges 54, length 13,942 feet; stone 333, length 5,596; combination truss bridges 20, length 5,485; trestle and pile bridges 5,886, length 527,904.

The present report gives 782 wooden truss bridges, length 120,280 feet; iron bridges 506, length 90,770 feet; combination truss bridges 109, length, 80,739; trestle and pile, 11,408, length 1,659,860. This indicates an advance towards permanency

that is gratifying and is the result of a considerable expenditure of money. Probably no money is more wisely expended than that on roadbed, track, bridges and culverts, and the nearer these can reach permanence the better.

The track of some of the roads through Iowa will compare favorably with those found anywhere in the country, and these roads are those that are most remunerative. Whether they are so because the tracks are better than others, or whether the tracks are better because they are more remunerative, we do not attempt to determine.

ACCIDENTS TO PERSONS IN IOWA.

EMPLOYEES KILLED.

Coupling and uncoupling cars.....	14
Falling from trains.....	28
Collisions.....	11
Derailments.....	6
Other train accidents.....	1
At stations.....	10
Other causes.....	10

EMPLOYEES INJURED.

Coupling and uncoupling cars.....	196
Falling from trains.....	63
Overhead obstructions.....	3
Collisions.....	37
Derailments.....	13
Other train accidents.....	7
At stations.....	32
Other causes.....	237

Total employees killed.....	80
Total employees injured.....	587

PASSENGERS KILLED.

Derailments.....	1
Other causes.....	22

PASSENGERS INJURED.

Collisions.....	12
Derailments.....	11
Other train accidents.....	2
At stations.....	19
Other causes.....	30
Total passengers killed.....	25
Total passengers injured.....	65

TRESPASSERS KILLED.

At highway crossings.....	5
At stations.....	10
Other train accidents.....	5
Other causes.....	41

TRESPASSERS INJURED.

At stations.....	11
Other train accidents.....	3
Other causes.....	35
Total trespassers killed.....	57
Total trespassers injured.....	49

NOT TRESPASSERS KILLED.

At highway crossings	12
At stations	1
Other causes	6

NOT TRESPASSERS INJURED.

At highway crossings	17
At stations	5
Other causes	6
Total killed, all causes	19
Total injured, all causes	26
Total killed in the state during the year	179
Total injured in the state during the year	728

ACCIDENTS TO PERSONS.

There were, during the year, 80 employees killed, 14 coupling and uncoupling cars, 28 falling from trains, or 42 of the eighty from causes that presumably will not exist when automatic couplers and train brakes are supplied to all cars. There were 587 employees injured; of these 196 from coupling and uncoupling cars, 63 from falling off trains, or 259 from these two causes.

There were 23 passengers killed and 64 injured. There were 57 persons killed and 49 injured trespassing. There were 19 others killed and 28 injured, or a total killed of 179; injured 728. Nearly fifty per cent of those killed and eighty per cent of the injured were employees.

This statement, we think, emphasizes the demand for the use of train brakes and automatic couplers, and as the transition period is especially dangerous, every effort should be made that is possible to insure the early adoption of these life saving appliances.

We have put in this report the Iowa law as amended by the twenty-fourth general assembly, and cannot refrain from expressing the hope that before the final adjournment of the present congress, a law will be passed determining the time when railways shall be supplied with safety appliances, and this not later than the dates fixed in the Iowa law.

President Harrison in one of his messages says that the injuries and deaths of the persons operating the railways of the country in proportion to those employed, equal those of the soldiers in the army in time of war, and that the continuance of such a condition is a disgrace to our civilization. The case cannot be stated in stronger language.

TAXES IN IOWA.

We have inserted a comparative table of taxes paid in the state for the last three years. The basis of taxation is fixed by the executive council. The taxes are levied by the authorities of the state, counties, cities, townships and school districts. The taxes reported in 1891 are \$10,800.33 greater than in 1890; those of 1892 are \$45,087.49 greater than in 1891. The Chicago, Rock Island & Pacific, with a mileage of 1,065.50 pays \$233,316.50; the Chicago & Northwestern, with a mileage of 1,163.12, pays \$218,847.38; the Chicago, Milwaukee & St. Paul with a mileage of 1,533.27, pays \$208,580.03; the Chicago, Burlington & Quincy with a mileage of 750.16 pays \$174,127.82; the Burlington, Cedar Rapids & Northern, with a mileage of 832.73, pays \$101,700.00, or these five roads pay taxes amounting to \$931,571.73.

TAXES PAID IN IOWA.

	1890.	1891.	1892.
Burlington, Cedar Rapids and Northern	108,510.92	105,387.51	101,700.00
Albia & Centerville	1,194.22	1,048.81	568.70
Chicago, Burlington & Quincy	179,283.19	182,759.96	174,127.82
Chicago, Burlington & Kansas City	6,331.55	6,508.61	6,590.17
Kansas City, St. Joseph and Council Bluffs	7,175.71	10,761.02	5,362.30
St. Louis, Keokuk & Northwestern	5,813.15	3,784.84	3,420.02
Chicago, Ft. Madison & Des Moines			707.85
Chicago, Iowa & Dakota	1,808.51	1,824.96	2,560.46
Chicago, Milwaukee & St. Paul	204,000.02	200,338.53	203,500.03
Chicago & Northwestern	197,166.78	215,851.01	218,847.38
Chicago, Rock Island & Pacific	221,825.08	223,488.74	223,316.50
Chicago, St. Paul & Kansas City	41,029.14	40,705.89	51,960.15
Chicago, St. Paul, Minneapolis & Omaha	21,835.14	22,225.34	15,411.46
Chicago, Santa Fe & California	7,036.92	8,520.49	9,232.24
Crooked Creek	1,506.43	1,174.71	1,907.61
Des Moines, Burlington & Western	6,302.30	6,623.57	8,915.29
Dubuque & Sioux City	77,465.62	80,703.38	80,707.88
Hampton & Shenandoah	8,521.25	8,659.09	8,428.52
Iowa Central	47,590.18	46,809.03	41,783.76
Iowa Northern	546.09	564.57	614.40
Keokuk & Western	6,323.20	6,225.31	8,128.78
Mason City & Ft. Dodge	9,215.50	8,785.48	8,627.80
Minneapolis & St. Louis	17,367.65	16,654.51	15,271.80
Omaha & St. Louis	7,118.61	7,792.46	8,330.85
Prairie du Chien & McGregor	94.50	113.25	69.00
Sioux City & Northern		814.77	6,025.49
Sioux City & Pacific	16,762.51	15,891.73	14,226.00
Tabor & Northern		9.80	62.14
Union Pacific			25,000.00
Walsh	8,251.94	8,096.94	9,350.22
Winona & Southwestern			
Ames and College		2,865.00	3,817.56
Des Moines Union			
Burlington & Northwestern	1,440.04	1,491.28	1,385.85
Burlington & Western	2,316.83	1,976.90	1,851.30
Des Moines & Kansas City	5,350.18	4,508.02	3,378.69
	\$ 1,223,418.83	\$ 1,231,219.30	\$ 1,279,906.95

TONNAGE CROSSING THE MISSISSIPPI RIVER FOR THE YEAR ENDING JUNE 30, 1892.

ROAD.	Location of bridge.	Tons east bound.	Tons west bound.	Total tons.
Chicago, Milwaukee & St. Paul	Metegor	317,031	227,458	544,489
Chicago, Milwaukee & St. Paul	Sabula	1,181,977	857,835	2,039,812
Dubuque & Sioux City	Dubuque	380,173	364,964	745,137
Chicago, St. Paul & Kansas City	Dubuque	615,898	239,469	855,367
Chicago & Northwestern	Clinton	1,477,793	630,995	2,108,788
Chicago, Rock Island & Pacific	Davenport	1,386,209	852,547	2,238,756
Burlington, Cedar Rapids & Northern	Davenport	8,234	2,514	10,748
Iowa Central	Keithsburg	197,735	130,817	328,552
Chicago, Burlington & Quincy	Burlington	1,211,972	1,227,316	2,439,288
Teledo, Peoria & Western	Fort Madison	5,655	56,210	61,865
Chicago, Santa Fe & California	Fort Madison	438,845	336,028	774,873
Teledo, Peoria & Western	Keokuk	19,296	18,843	38,139
Total		7,114,794	4,890,874	11,975,668

TONNAGE CROSSING THE MISSOURI RIVER FOR THE YEAR ENDING JUNE 30, 1892.

ROAD.	Location of bridge.	Tons east bound.	Tons west bound.	Total.
Chicago, St. Paul, Minneapolis & Omaha.	Sioux City.	179,561	182,086	361,647
Sioux City & Pacific.	Blair.	50,141	70,543	120,684
Union Pacific.	Omaha.	613,808	805,384	1,419,192
Chicago, Rock Island & Pacific.	Omaha.	155,007	307,990	512,997
Chicago, Milwaukee & St. Paul.	Omaha.	177,728	117,915	295,643
Chicago, Burlington & Quincy.	Plattsmouth.	917,084	342,781	1,259,865
Chicago, Burlington & Quincy.	Nebraska City.	85,147	39,381	124,528
Total.		2,179,674	1,710,005	3,889,679

The tonnage of the Chicago & Northwestern bridge at Clinton is reported as 2,108,789; that of the bridges at Sioux City and Blair, 482,331. It may be that one-half of the tonnage of the Union Pacific at Council Bluffs goes over the Chicago & Northwestern bridge at Clinton. If this be a correct estimate about one-half of the freight crossing the Clinton bridge originates at or is carried to points in Iowa.

The Chicago, Rock Island & Pacific Railway carries over the bridge at Davenport 2,142,116 tons of freight; over the Union Pacific bridge at Council Bluffs 512,703 tons. On the theory that it brings an equal amount from its southwestern lines, one-half the tonnage originates at or is carried to points in Iowa. The Chicago, Burlington & Quincy carries over the bridge at Burlington 2,439,288 tons; over the bridges at Plattsmouth and Nebraska City 1,384,303 tons, or about 40 per cent of its tonnage originates at or is carried to points in Iowa.

If the amount of Iowa tonnage that leaves the state by other lines equals the tonnage that comes to these bridges from other states, then the difference between 11,705,628, tonnage crossing the Mississippi river on the Iowa border, and 3,889,679, tonnage crossing the Missouri river on the Iowa border, or 8,086,454, would be the Iowa tonnage. This falls considerably short of the freight traffic movement in the state, which is as follows: Whole tonnage, 13,354,198; received from other lines, 4,548,354; or originating at or carried to points in Iowa, 8,805,844. Add to this 25 per cent for the Chicago, Burlington & Quincy and the Chicago, Rock Island & Pacific, not reporting, and we have 11,007,305; deduct from this 8,086,454, the difference between the tonnage on the bridges over the Mississippi and Missouri rivers, and we have 2,920,851 as the state traffic, or the traffic originating at and carried to points in the state, or 25 per cent of the entire tonnage is state traffic. This is an increase over former years, and while not by any means accurate, is as close an approximation of the relation between the State and Interstate traffic as can be made with the information furnished.

The following is from a letter addressed to the secretary of this board by the assistant auditor of the Chicago, Burlington & Quincy Railroad Company:

We have made an estimate of the Chicago, Burlington & Quincy tonnage crossing those bridges during the year ending June 30, 1892, and believe that it is approximately correct. Your experience has undoubtedly shown you that estimates are very unsatisfactory things to draw conclusions from, and a railroad company naturally dislikes to furnish figures unless known to be correct, for, even when such figures are shown in your reports as estimated, they are often quoted with the same force that actual figures are. This is apt to result in injustice to one side or the other. However, I trust that in publishing the figures you will state that they are estimates.

I had the pleasure of meeting the members of your board at the railroad commissioners' meeting in Washington last spring, and from their remarks before the convention it was evident that your commission felt that this company was not acting on the square in making their reports to your commission. Before the convention I tried to overcome this feeling by stating just what our situation was in regard to statistics, and I trust that you will take the giving of these estimated figures as an earnest, on our part, to do all we consistently can in the way of giving your commission the figures they ask for.

A bill was introduced in the last general assembly requiring the railway companies doing business in the State to keep their accounts in such manner as to be able to furnish the information called for in chapter 77 of the laws of the seventeenth general assembly. This was referred to the railroad committee and was never reported.

At the convention above alluded to an effort was made to obtain an expression of opinion that the railway was an entirety and reports of its business could not be separated and divided by state lines. This failed to pass and action was deferred for another year. The roads reporting to the board have lines in the Dakotas, Wyoming, Colorado, New Mexico, Oklahoma, Indian Territory and Texas. There is nothing in the condition of Iowa traffic that has any relation to the productions, manner or cost of handling the traffic in these states and territories. Their business is entirely different; the cost of operating and the earnings of a mile of road are so entirely different in condition as to make the suggestion seem an absurdity. Illinois, Missouri, Kansas, Nebraska and Minnesota have many things in common with Iowa; this is not true of the other states. It is to be hoped that some means will be devised in the not distant future by which state and interstate business may be separated and reliable data given of the earnings and business of each state and territory.

CASES RECENTLY DECIDED BY THE SUPREME COURT OF IOWA.

During the year last past but very few complaints have been made to this board of violations of the provisions of chapter 28 of the Laws of the twenty-second general assembly, to regulate railroads and other common carriers.

That act requires that all charges made for any service rendered in the transportation of passengers or property in this state shall be reasonable and just; declares every unjust and unreasonable charge for such service to be unlawful, and defines and prohibits unjust discrimination. It also declares it to be unlawful for any common carrier to make or give any preference or advantage to any person or any particular description of traffic, with certain exceptions; requires reasonable, proper and equal facilities for the interchange of traffic between such carriers; prohibits pooling and a greater compensation in the aggregate for a short than a long haul. Empowers and directs the commissioners to make a schedule of reasonable maximum rates of charges for the transportation of freight and cars on each of the railroads doing business in this state, and to classify freights, change and revise such schedules and classifications. Said act also prescribes quite fully the duties of the commissioners in relation to the powers granted thereby, and the method of procedure by them in all cases arising under the provisions of that particular act. If there were no other act of the general assembly of this state conferring power upon and prescribing the duties of the commissioners, they would not have so much difficulty as they now have in determining what their duties are and the proper method of discharging the same in the various matters brought before them for consideration by the parties who claim that under the

laws of this state it is the duty of said commissioners to take some action in relation thereto.

The act just referred to provides that "Nothing in this act contained shall in any way abridge or alter the remedies now existing at common law or by statute, but the provisions of this act are in addition to such remedies," and the repealing clause reads as follows: "All laws now in force in direct conflict with any of the provisions of this act are hereby repealed."

The act for the establishment of the Board of Railroad Commissioners and defining their duties was passed by the Seventeenth General Assembly, and uses very broad and comprehensive language in prescribing their duties and what may be done by them.

We quote the following sections of said act:

SEC. 3. Said commissioners shall have the general supervision of all railroads in the state operated by steam, and shall inquire into any neglect or violation of the laws of this state by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also, from time to time, carefully examine and inspect the condition of each railroad in the state, and of its equipment, and the manner of its conduct and management, with reference to the public safety and convenience; and for the purpose of keeping the several railroad companies advised as to the safety of their bridges, shall make a semi-annual examination of the same, and report their condition to said companies. And if any bridge shall be deemed unsafe by the commissioners, they shall notify the railroad company immediately, and it shall be the duty of said railroad company to repair and put in good order, within ten days after receiving said notice, said bridge, and in default thereof said commissioners are hereby authorized and empowered to stop and prevent said railroad company from running or passing its trains over said bridge while in its unsafe condition. Whenever in the judgment of the railroad commissioners it shall appear that any railroad corporation fails in any respect or particular to comply with the terms of its charter, or the laws of the state, or whenever in their judgment any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change of its stations or station houses, or any change in its rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business, is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said railroad commissioners shall inform such railroad corporation of the improvements and changes which they adjudge to be proper, by a notice thereof in writing, to be served by leaving a copy thereof, certified by the commissioner's clerk, with any station agent, clerk, treasurer, or any director of said corporation, and a report of the proceedings shall be included in the annual report of the commissioners to the legislature. Nothing in this section shall be construed as relieving any railroad company from their present responsibility or liability for damage to person or property.

SEC. 14. Upon the occurrence of any serious accident upon a railroad, which shall result in personal injury or loss of life, the corporation operating the road upon which the accident occurred shall give immediate notice thereof to the commissioners, whose duty it shall be, if they deem it necessary, to investigate the same, and promptly report to the governor the extent of the personal injury or loss of life, and whether the same was the result of the mismanagement or neglect of the corporation on whose line the injury or loss of life occurred. *Provided*, That such report shall not be evidence, or referred to in any case in any court.

SEC. 15. It shall be the duty of said commissioners, upon the complaint and application of the mayor and alderman of any city, or the mayor and council of any incorporated town, or the trustees of any township, to make an examination of the rate of passenger fare or freight tariff charged by any railroad company, and of the condition or operation of any railroad, any part of whose location lies within the limits of such city, town or township; and if twenty-five or more legal voters in any city or township shall, by petition, in writing, request the mayor and alderman of such city, or the trustees of such township, to make the said complaint and application, and the mayor and aldermen, or the trustees refuse or

decline to comply with the prayer of the petition, they shall state the reason for such non-compliance in writing upon the petition, and return the same to the petitioners, and the petitioners may thereupon, within ten days from the date of such refusal and return, present such petition to said commissioners, and said commissioners shall, if upon due inquiry and hearing of the petitioners, they think the public good demands the examination, proceed to make it in the same manner as if called upon by the mayor and aldermen of any city, or the trustees of any township. Before proceeding to make such examination in accordance with such application or petition, said commissioners shall give to the petitioners and the corporation reasonable notice in writing of the time and place of entering upon the same. If upon such an examination it shall appear to said commissioners that the complaint alleged by the applicants or petitioners is well founded, they shall so adjudge, and shall inform the corporation operating such railroad of their adjudication within ten days and shall also report their doings to the governor, as provided in the fourth section of this act.

This last section is the only one of the said original act that requires any complaint to be made in order to require action by the board, and that relates simply to an examination of the rate of passenger fare or freight tariff charged by any railroad company and of the condition or operation of any railroad within certain limits, and requires in such cases reasonable notice from the commissioners, of the time and place of entering upon any such examination, and except as provided in said section 15, no method of procedure is laid down for the guidance of the commissioners in performing the various duties prescribed by that act. For the purposes and objects of that act it might be said that no such provisions were necessary, for the board were in effect to simply inquire and report the result either to the respective companies interested, or to the governor of the state, and to make such suggestions and recommendations in respect thereto as seemed appropriate; their duties under that act being, in other words, almost, if not entirely, advisory in their nature, and their findings were apparently entitled to only such consideration and weight as their soundness and evident justice required and demanded.

That act was approved March 23, 1878, and remained without material change until April 3, 1884, and during all that time the practice and proceedings of the board were governed by the nature of the duties so required of them; were free from technicalities and everything that seemed to be in the way of arriving at the material facts in every case as speedily as practicable, with all parties duly notified, and having full opportunity to be heard.

Upon the date last above mentioned, an act passed by the twentieth general assembly, was approved authorizing actions against railroad companies to be brought in the name of the state upon recommendation of this board, the material portion of which act is as follows:

The [circuit and] district courts of this state shall have jurisdiction to enforce, by proper decrees, injunctions and orders, the rulings, orders and regulations affecting public right, made or to be made by the board of railroad commissioners, such as are now, or may hereafter be, authorized to be made by them for the future direction and observance of railroads in this state. The proceedings therefor shall be by equitable action in the name of the state of Iowa, and shall be instituted by the attorney-general, or person operating a line of road in this state, is violating and refusing to comply with any rule, order or regulation made by such board of railroad commissioners, and applicable to such railroad or person. It shall be the duty of the court in which any such cause shall be pending to require the issues to be made up at the first term of the court to which such cause is brought, which shall be the trial term, and to give the same precedence over other civil business. If the court shall find that such rule, regulation, or order is reasonable and just, and that in refusing compliance therewith said railway

company is failing and omitting the performance of any public duty or obligation, the court shall decree a mandatory and perpetual injunction compelling obedience to and compliance with such rule, order or regulation by said railroad company, or other person, its officers, agents, servants and employees, and may grant such other relief as may be deemed just and proper. All violations of such decree shall render the company, persons, officers, agents, servants and employees who are in any manner instrumental in such violations, guilty of contempt of court, and the court may punish such contempt by fine not exceeding one thousand dollars for each offense, and may imprison the person guilty of contempt until he shall sufficiently purge himself therefrom. And such decree shall continue and remain in effect and be enforced until the rule, order or regulation shall be modified or vacated by the board of railroad commissioners.

This act, as can readily be seen, very materially changed the nature of many of the duties to be performed by this commission, and largely increased its responsibility; but there is the same want of any direction as to the particular manner in which the same should be discharged. Before the want of such provisions had been seriously felt, however, the attention of the public was largely taken up with a demand for some legislation directed against alleged discriminations and exorbitant freight rates that culminated in the act passed by the twenty-second general assembly above referred to. That act did to a certain extent provide a method of procedure in cases to be brought before this board under the provisions thereof. It has, however, been the opinion, and this board, has since the enactment of that law, acted upon the theory that the said method of procedure is by the terms of said act limited to, or intended only, for those cases arising under that particular act, sections 13 and 14 of which are as follows:

SEC. 13. Any person, firm, corporation or association, or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization, complaining of any wrong or omitted to be done, by any common carrier subject to the provisions of this act, in contravention of the provisions thereof, may apply to said commissioners by petition which shall briefly state the facts, whereupon a statement of the complaint thus made, with the damages, if any are alleged, shall be forwarded by the said commissioners to such common carrier, who shall be called upon to satisfy the complaint, or to answer the same in writing within a reasonable time to be specified by the commissioners. If such common carrier within the time specified shall make reparation for the injury alleged to have been done, or shall correct the wrong complained of, said carrier shall be relieved of liability to the complainant only for the particular violation of law thus complained of. If such common carrier shall not satisfy the complaint, within the time specified, or there shall appear to be any reasonable ground for investigating said complaint, it shall be the duty of the said commissioners to investigate the matters complained of in such manner and by such means as said commissioners shall deem proper, and said commissioners, whenever they may have sufficient reason to believe that any common carrier is violating any of the provisions of this act, shall at once institute an inquiry in the same manner, and to the same effect, as though complaint had been made. No complaint shall at any time be dismissed because of the absence of direct damage to the complainant or complainants or petitioners.

SEC. 14. Whenever an investigation shall be made by said commissioners after notice as provided by section thirteen, of this act, it shall be their duty to make a report in writing in respect thereto, which shall include the findings of fact upon which the conclusions of the commissioners are based, together with its or their recommendation or orders as to what reparation, if any, should be made by the common carrier to any party or parties who may be found to have been injured; and such finding so made shall thereafter in all judicial proceedings be deemed and taken as *prima facie* evidence as to each and every fact found. All reports of investigation made by said commissioners shall be entered of record, and a copy thereof shall be furnished to the party who may have complained and any other person or persons directly interested, and to any common carrier that may have been complained of.

Section 15 provides simply for a copy of the report so made by the commissioners to be delivered to the carrier, together with a notice to desist from such violation of law or to make reparation for the injury found to be done, and if the carrier complies therewith it is to be relieved from further liability or penalty for such particular violation of law.

Section 16 gives the commissioners, and also any company or person interested in such order or requirement, authority to apply in a summary way by petition to the proper district court for the enforcement thereof, and prescribes to a certain extent the duty of and method of procedure in said court in such cases.

The methods of procedure so laid down in that act to be followed by the commissioners, and the courts seem to be quite well adapted to the end sought to be attained thereby. The duties imposed upon the carrier by that act are clearly defined. If the charge is made, or the commissioners have reason to believe that any of its provisions have been violated, the commissioners are to investigate and report in the manner provided, and the carrier is to cease from such violation and make the required reparation.

It has not seemed to the commissioners, however, that said method of procedure so laid down for them and the courts in cases arising under that act, are so well adapted to the purposes of, or that the same was intended, by the legislature, to apply to all the various cases arising under said prior acts before referred to herein.

As the schedule of freight rates heretofore promulgated by the commissioners, under the authority granted by the act of the Twenty-second General Assembly, has, upon being tested by experiment, proven reasonably satisfactory to the people of the state generally, and the unjust discriminations heretofore so much complained of and sought to be remedied by the same act, having to a great extent ceased to exist, the great importance to the people of the state of the powers conferred upon this board by said prior acts is made more apparent, and the method of procedure by, and the practice to be adopted in cases brought before the board under the provisions of said prior acts, becomes a matter of very considerable moment.

Some of the questions relating thereto have recently been passed upon by the supreme court of the state.

In the case of the State against the Des Moines & Fort Dodge Railway Company which involved the question of the enforcement of an order by the commissioners for the rebuilding of about six miles of track and train service to be rendered by said railroad company or its successors, the court, in its opinion filed January 30, 1892, uses the following language:

The statute clearly contemplates that only such orders as are reasonable and just shall be enforced. It does not contemplate that in all cases the reasonableness and justice of such orders should be found by judicial determination of the courts, but only such as are violated, and then at the instance of the commissioners. Thus, if the commissioners refused to make an order, or when an order is made by them and observed by the company, its reasonableness or justice cannot be made a matter of investigation by the courts. It thus quite conclusively appears that in so far as the public are concerned, the judgment of the commissioners is conclusive as to orders and regulations.

The case of the State vs. The Mason City & Ft. Dodge R. R. Co., in which the opinion of the court by Granger, J., was filed May 23, 1892, is a very important one and has attracted wide attention, not only upon account of its dealing with questions relating to the powers and duties of this board now under considera-

tion, but also the important one of farm crossings in which so many land owners and occupants are deeply interested.

In that case one G. L. Cutler had complained to the board that the railroad company above mentioned had not furnished him with an adequate farm crossing. The board investigated the matter and found that the track of said company runs diagonally across the pasture of complainant, cutting his stock off from water, and the only crossing provided was through gates and over an embankment about eight feet high; that it was practical to make an under crossing at about the same place, and under the circumstances of that case, the grade crossing over that embankment was not an adequate means of crossing said railway track, such as contemplated by the statute, and they ordered an under-track crossing. The company neglected or refused to comply with the order and suit was brought at the instance of the commissioners in the name of the state for its enforcement.

To the petition filed in the district court the defendant demurred upon the ground that both the commissioners and the district court were without jurisdiction of the subject matter. That court overruled the demurrer, gave judgment for plaintiff, and defendant appealed to the supreme court, where the judgment of the court below was affirmed.

We quote the following from the opinion of the supreme court in that case:

It is first urged that the commissioners have no authority to make such an order, because it affects a private and not a public right, and that the law authorizing railroad commissioners to make "rules, orders and regulations" as to railroads relates only to such corporations in their capacity as common carriers, and in matters affecting the public as distinguished from private or individual rights.

To a proper consideration of the point presented we should, somewhat, particularize the complaints upon which the commissioners acted in making the orders as they appeared in the petition and are admitted by the demurrer. It appears from these statements that the land of Mr. Cutler is by the railroad track cut diagonally and in nearly equal parts; that it is an enclosure used as a pasture in which is kept a large amount of stock; that it is "necessary to drive" said "stock over and across the said defendant's road as often as twice a day," and that the "defendant refused and still refuses to build or furnish an adequate crossing for him, so that he can safely transfer his said stock from one side of the defendant's said railroad track to the other in said pasture."

By Code, section 1908, it is provided: "When any person owns land on both sides of any railway, the corporation owning the same, shall, when requested so to do, make and keep in good repair one cattle guard and one causeway or other adequate means of crossing the same at such reasonable place as may be designated by the owner."

It now becomes a question whether or not the "adequate means of crossing" railway tracks, within the meaning of the section, pertains to private or individual rights to the exclusion of a public right or obligation in regard to them. In judicial proceedings there has been considerable comment in regard to the public character of such corporations and their amenability to legislative control because of that character. The construction of railway lines of necessity requires that the estates of others shall in a sense become subservient to them. The public demand for them, because of their public utility, has induced legislation by which land owners must, for a compensation, if not agreed upon to be settled under the form of law, yield a right of way over their lands for railway lines. This exercise of eminent domain in their favor is because of their "public character, relations and uses." Such rights are not granted in aid of mere private purposes. These facts are highly important in determining to what extent rights and obligations growing out of the exercise of corporate functions, as a result of such legislation, are public or private. In so far as the law gives to the corporation rights and privileges, as against the land owner, for the construction and maintenance of railway lines, the rights and privileges are of a public nature and enforceable against the land owner, because of that nature. The legislative authority thus exercised

in favor of the corporation can only be justified by the same authority granting adequate protection to the land owner, by prescribing the manner of the exercise of such functions by the corporation, and in a way on the one hand to preserve to the public and the corporation the full benefits designed by the franchise, and on the other to preserve to the land owner, to the fullest extent consistent with the franchise, the enjoyment of his property rights. The section of the statute quoted is a part of the law under which the defendant company accepted the franchise and constructed its railway, and by the admitted facts of the case it has failed to provide an adequate crossing on the land of Mr. Cutler. Its obligation to provide such a crossing arises out of its acceptance of corporate rights under the general laws of the State. The relation of the land owner to the corporation is involuntary, the result of a public necessity. His rights, as against the corporation, to an adequate crossing are not in the usual sense contractual. The obligation of the corporation to make such crossing is, primarily, to the public, resulting from the acceptance of its franchise. It may inure, under legal rules, to the benefit of the land owner, but not in such a sense that the public is divested of a right or interest therein. If such right or interest is no more than to enforce a compliance with the terms and conditions of the grant to the corporation, and that in respect to individual rights arising out of the transactions of the public with the corporation, it is still a right that the law, equitably administered, will recognize. If the public, in furtherance of its general interests, says to A, a land owner, you must yield a right of way over your land to a corporation for railway purposes, but a condition of this requirement is, that adequate means of crossing such railway shall be preserved to you, is it not in harmony with equity and good government that the public, while compelling A to observe the terms of the grant in favor of the corporation, should preserve and exercise a right to compel the corporation to observe the particular conditions of its acceptance from the public, whereby the individual rights of A, pertaining expressly to the grant, may be preserved? Let us view the situation in the light of the facts in this case. The defendant company has accepted its franchise and constructed its road across the land of Mr. Cutler. The use of the land, as a pasture, requires that a large amount of stock shall cross this road twice a day. Mr. Cutler is entitled to an adequate crossing which the company, by its demurrer, admits that it has not given him. We are of the opinion that the public has such a right or interest arising out of the grant of the franchise, that it may, if indeed it should not, compel the corporation to observe its undertaking.

The contention, in behalf of the public interest, in the crossing, is somewhat aided by the fact that the crossing for the passage of stock over the track affects the public safety in the operation of trains. In many instances the added security of an undergrade over a grade crossing might be the controlling consideration in ordering a change.

We should next inquire if the public, through the legislative power, has attempted the discharge of such a duty, because it is urged that the statute creating the board of railroad commissioners and defining their duties gives to the board no authority over "private crossings" and the crossing in question would come within that class, for it is not one for use by the public.

Section 3 of chapter 77 of the acts of the seventeenth general assembly, is then quoted, which has been heretofore set out, and the court continues as follows:

This act makes no provision for the commissioners making orders to be observed other than in an advisory way, as the law for the enforcement of these orders is a later act to be noticed hereafter. The main purport of the act cited, seems to have been, by the aid of the commissioners, to gather information as to the construction, operation and management of railroads with a view to public information, and such changes and improvements as might result from a notice to the companies of what the commissioner adjudged proper. We think it is hardly to be doubted that it was the duty of the commissioners under that act to inquire into violations of the law as to private railway crossing as well as other violations of the law, for the language is "and shall inquire into any neglect or violation of the laws of the State," and again, "Whenever in the judgment of the railroad commissioners, it shall appear that any railroad corporation fails so comply with the laws of the State in any respect or particular

said railroad commissioners shall inform such railroad corporation of the improvement and changes which they deem proper," etc. No good reason is suggested nor do we think there can be, why this comprehensive language does not embrace an inquiry by the commissioners into violation of the law in regard to private crossings as well as violations in regard to other particulars of construction.

Our conclusions then are that the railroad commissioners, in cases where a person owns land on both sides of a railroad, have authority to make inquiry and orders as to an adequate means of crossing the same, and that a violation of the law, by the corporation, in respect thereto involves a public right.

Further along in the same opinion is the following:

It is said by appellee that if the court is not satisfied that it has power to enforce the order under the provisions of the act of the twentieth general assembly, that section 16, act of the twenty-second general assembly gives explicitly the power to enforce it. The possible, if not probable doubt of that act being applicable to orders of this character has induced us to determine the case without reference to it. * * * * * The inquiry is made, "Is the board of railroad commissioners a court?" An answer to the query is not essential to the question of its jurisdiction. The order of the board as a result of its investigation is not the judgment or conclusion that binds the parties. It is merely by the law made the basis of an action wherein the rights of the parties are investigated and determined by the prescribed rules of judicial inquiry.

It would seem from the above that the supreme court had quite clearly made the same distinction that the commissioners had supposed to exist, between the powers of the board, the manner of their exercise and effect of the findings and orders made by them under the act of the twenty-second general assembly and the prior acts before referred to.

The case of the State vs. The Chicago, Milwaukee & St. Paul Ry. Co., decided October 13, 1892, brought before the supreme court the matter of a finding by the commissioners in a case where an overhead crossing was desired, upon the ground that the grade crossing was unusually dangerous.

In this case the railway company had constructed an open crossing with cattle guards at grade at a place reasonably convenient for passing over the road, Mr. McDonald's house, barn, sheds and other buildings being on the north side of the track and almost his entire farm on the south side. An excavation on the east of this crossing, with a portion of the material taken from the cut piled up on each side, was the justification for the claim that the crossing was dangerous. After a personal examination of the locality by the members of the board, the conclusion was reached that the grade crossing was dangerous, and the following expressed their views upon the subject: "As an equitable solution of this case we would advise that Mr. McDonald surrender the open crossing, grade and maintain the roadway to the bridge, which roadway will be largely upon his own land, and that the company erect and keep in repair a bridge over this cut." The court questions whether this is such an order as to form a proper basis for an action in court, but upon the hypothesis that it was, concludes from the evidence that the grade crossing was not exceedingly dangerous. It holds that all grade crossings are dangerous, some more than others owing to cuts, trees or other obstacles, but that there is no competent evidence that there is more danger at this crossing than at any other situated at the end of a cut. The court does not determine that there may not be cases where an overhead crossing may not properly be required, but in view of the fact "that grade crossings are the rule in the state, it would require a much stronger case than is here presented to warrant the court in holding that such an order is reasonable and just."

The form of the finding, or order, or whatever the same might be called, made by the commissioners in that case, when considered as the basis of an action in a court for enforcement, is without doubt subject to the criticism made, and a proper order, after due notice to the parties, should have been made before any attempt at enforcement.

The commissioners have in such cases always preferred to use the advisory form followed when the board was first organized, and it is with reluctance that the same is abandoned, so long as there is a reasonable prospect of its being instrumental in bringing about an adjustment of the controversy. In this case, from the personal examination made by the commissioners and the facts disclosed thereby, independent of any evidence submitted to them, it was supposed by the board, that when the attention of the railway company was called to this place, it would regard it as the commissioners did and would construct the overhead crossing without contest. As much of the approach was on Mr. McDonald's land the board advised him to construct the embankment necessary to reach the bridge, and while technically he was not subject to the order of the board, it would have formed a basis for negotiation between him and the company. A single derailment at this point might cost enough money, if properly expended, to maintain a bridge at this place, a very great length of time, and it was thought that without extreme caution on McDonald's part such an accident might occur at any time.

Whether the rule laid down in the Cutler case is to be considered as modified by any of the language used by the court in this McDonald, case so far as the same relates to farm crossings, other than at grade may be considered something of a question. In the Cutler case the court say in the closing part of their opinion that "The justness or reasonableness of the order making a change from a grade to an under-grade crossing is not presented to us by the records."

Either additional legislation which has been heretofore recommended by this board, defining what shall be considered an adequate crossing, or further adjudications by the supreme court upon questions arising upon the present statutes, will be necessary before the rights of parties can be said to be settled beyond serious controversy.

As the state increases in wealth and population, increased facilities for doing business at many railway stations are required. The custom has been established by many, if not all of the railway companies, doing business in the state, of leasing or allotting land upon their station or depot grounds, to private parties for the purpose of erecting elevators, coal houses, and for lumber yards, to be used in connection with the grain, coal and lumber business carried on along the lines of such roads respectively. The railway companies are not always able or willing to grant such privileges to all applicants. Conflicting interests arise and quite frequently complaints are made to the commissioners alleging unjust discrimination in relation to the granting of or in refusing to grant such privileges.

In the case of The State against The Chicago, Milwaukee & St. Paul Ry. Co., decided October 25, 1892, the action of the commissioners in relation to such a matter was before the supreme court for review. The case is disposed of upon questions relating to the proper methods of procedure and practice by or before the commissioners when they had the matter under investigation. The court in its opinion says: "We are not passing upon the question of the right of the commissioners when a proper case is made to compel a railroad company to grant to a coal dealer, or to one proposing to deal in coal the right to erect a coal house on

its right of way. No such case is presented here; no sufficient basis has been laid in the complaint for the exercise of the power if it exists."

Upon the questions of procedure or practice before mentioned, this case is one of the most important that has ever been before the supreme court, and if adhered to it will revolutionize the proceedings of the board as to all cases arising under the statutes prior to the act passed by the twenty-second general assembly. As the commissioners understand the case, it holds substantially that all the matters brought before them, whether under the provisions of the act of the twenty-second general assembly or prior acts, are to be governed by section 13, chapter 28 of the acts of the twenty-second general assembly, thus discrediting the distinction that the commissioners had supposed to exist, and as it seemed to them said court had virtually recognized to exist, in their opinion in the Cutler case, before referred to, and other cases.

In this case now under consideration the complaint was filed with the commissioners August 23, 1890, by the Sunny Hill Alliance, and is substantially as follows:

"We, the members of Sunny Hill Alliance, 1506, desire room for a coal house site in Hartley, O'Brien county, Iowa, but the railroad company says there is no need of any more coal houses. Now what we wish to know, has your commission any authority in this matter; if you have we appeal to you for aid and to see that the site is secured at once.

A copy of the complaint was at once forwarded to the respondent and Division Superintendent Cosgrove replied as follows:

"When applied to by the Alliance people I replied in substance that our room on side track at Hartley is limited; in fact it is crowded with buildings and we have not unloading room enough to handle our business promptly during the busy season. We now have coal shed capacity for 225 tons of coal at Hartley. This, in my judgment, is abundant storage.

General Manager Earling wrote the commission enclosing the above and added that he had "personally examined the siding at Hartley and found it fully taken up with elevators, coal houses, etc. That their capacity is fully sufficient to supply the needs of the surrounding country."

"On October 1st, the commissioners went to Hartley, heard the statements of complainant through Messrs. Morgan, Templeton, McMaster, Wardup and others. Superintendent Cosgrove appeared for the respondent. The statement of the three coal merchants at that point was also taken. An examination of the depot grounds disclosed the fact that the present dealers were occupying about 150 feet of track space, while complainants were asking for space sufficient for the erection of a shed 12x24. * * * * * The granting of 12x24 feet to complainants, even though the space was taken from the present occupants, would be within the rule established by the courts. In this case, however, that is not necessary, as there is at least two vacant strips on the side track that might be used by the complainants without materially discommodating parties already located, or the railroad company. "and it is hereby ordered that the application of complainants be granted upon the usual terms."

Such were the proceedings of the Board in that case, as shown by their records and published report for the year 1890.

The railway company having refused to comply with said order, suit was commenced in the district court of O'Brien county in the name of the commissioners to enforce the order. It being a question whether such an action should be so brought, or in the name of the State, another suit was instituted in the same court

later, in which the State was named as plaintiff. The petition in the first case alleged the official capacity of plaintiffs; that defendant was a common carrier operating a line of railway through O'Brien county; that the town of Hartley was a station in said county on defendant's line of road, equipped with depot, depot grounds and side tracks belonging to defendant; that the Sunny Hill Alliance No. 1506 is an organization of individuals composed of farmers, located in said county, and has in view as one of its objects the shipment of produce and coal over defendant's line of road; that August 1, 1890, the members of said Alliance made application to the proper officers of defendant company for room upon its side tracks in said town of Hartley for the erection of a coal shed, for the use and benefit of said Alliance when shipping coal over defendant's line of railroad to said town; that they were denied the same; and then set forth the application to the commissioners, their action and order in the premises, and the refusal of the company to comply with the same.

The further proceedings in this cause are stated in the opinion of the supreme court by Kinne, J., and the views of the court are set forth as follows:

To this petition defendants demurred. 1st. For want of jurisdiction in the commissioners over the subject matter. 2nd. Because the facts did not entitle plaintiff to the relief demanded. The demurrer was sustained and on February 18, 1891, plaintiffs filed an amended and substituted petition in which the following allegations were made in addition to those in the original petition, viz:

PAR. 4. That the Sunny Hill Alliance No. 1506, is an association of farmers, residents of the said county of O'Brien, organized and doing business, of which C. L. Morgan was, at the times hereinafter mentioned, the secretary and an acting agent. That said Sunny Hill Alliance No. 1506 is and was at the times aforesaid, a dealer in coal doing business at said town of Hartley, and as such dealer in coal shipped, or was entitled and wished to ship coal over defendant's line of road, and used, or was entitled and wished to use, the defendant's said station at Hartley for such business. That the said defendant, at its said station of Hartley, owns and did own at all the times therein mentioned a large amount of land adjacent to its track, which is and was used as depot grounds for the loading and unloading of freight and the transaction of other business connected with the operation of said station. That in the transaction of the business of shipping and dealing in coal at the said station of Hartley, and at similar stations, the possession of and right to use a coal shed adjacent to defendant's tracks is a convenience and necessary adjunct to the economical and profitable conduct of said business of shipping and dealing in coal.

PAR. 5. That at the defendant's said station of Hartley the said defendant is, and has been at all times mentioned herein, in the habit of permitting coal dealers to use and operate coal sheds adjacent to its tracks and in particular has permitted and does now permit three coal dealers to use and operate coal sheds adjacent and contiguous to its side track at said station of Hartley, and has leased and granted to said three coal dealers the ground on which to build and operate their coal sheds, for the convenient transaction of their business of dealers in coal.

PAR. 6. That the said Sunny Hill Alliance No. 1506, a dealer in coal as aforesaid, and wishing to engage in the business of largely shipping and receiving coal over the defendant's said line of road, and, at and through the said station of Hartley, did, on or about the 1st day of August, 1890, through its secretary, authorized agents and members, make to the defendant company an application to be permitted to erect, use, and operate, a coal shed adjacent to its side tracks at Hartley, on substantially the same terms as the defendant had granted and was granting similar rights and privileges to the other dealers in coal at Hartley as aforesaid, and said Alliance did at that time make application for room for the erection of a coal shed for use in shipping and dealing in coal, and for a lease of a portion of the company's ground, on substantially the same terms as granted to the other coal dealers. That the said right, privilege, the room and lease, as aforesaid, were by the defendant denied and refused to said alliance.

PAR. 7. That the said right and privilege to so use and operate a coal shed on the defendant's ground at Hartley, and the leasing thereof as aforesaid, so granted to the other coal dealers at that station, and so denied to said Alliance, is necessary to the successful conduct of the business of dealing in coal. That with such right the unloading of coal is very convenient and economical, and without such right, difficult and more expensive. That the dealers possessing such privileges and coal sheds can unload their coal directly from the railroad cars and store the same until delivered, and that those not possessing such privileges and coal sheds must unload the coal into wagons, haul it away from the track and defendant's ground, and unload it for storage, a tedious and expensive operation. That in various other ways the dealers possessing sheds adjacent to defendant's track and on its ground can therefore conduct their business more economically and conveniently than those not possessing them. That the permission to erect, occupy, and use coal sheds, and the leases of the grounds for such purposes granted by defendant to the said three other coal dealers, and the refusal to give the same or substantially the same rights and conveniences to the said Alliance, operates as a discrimination in favor of said dealers and against the said Alliance, and is unjust, unreasonable, and in violation of the defendant's duties and obligations as a common carrier.

A copy of the record was also set out and the prayer also asked that a decree be entered declaring the order just and reasonable. To this petition defendant filed a motion to strike from the petition all that part thereof which appears above in italics, on the grounds that it was immaterial, irrelevant and incompetent for the following reasons: 1. The law under which plaintiffs acted required them to make the record upon which said order should be enforced by the court and to find the facts in support of the order so made by them, and the said words are a substantial allegation not contained in the record sued on, and not embraced in the finding made by the board of railroad commissioners. 2. It is not competent for the plaintiff to bolster up the order made by the board of railroad commissioners by facts or allegations outside of the record made by the board of railroad commissioners upon which the order in the premises is based. 3. This court has no jurisdiction to consider facts in behalf of plaintiff outside of the record in determining whether or not the order upon which suit is brought is a just and proper order, and whether it will by a decree entered in the cause enforce the same. 4. The same constitutes an attempt on the part of plaintiffs to present a different case before this court on the question of the enforcement of the order made by the board of railroad commissioners, than the cause as it was stated before the said board of railroad commissioners at the time of the making of the order sought to be enforced in this action.

And as to the allegations relating to the ownership by defendant of a large amount of land adjacent to its side track, etc., it is further moved to strike it out, because the record sued on found that there were only two small tracts vacant along said side track that were unoccupied by buildings. Said motion also asked that the petition be made more specific in stating whether the application was verbal or written, and if in writing to annex the same or set out a copy thereof.

Afterwards defendant demurred to the petition on the ground that it did not state facts entitling the plaintiff to the relief demanded.

The parties thereafter entered into the following stipulations:

"It is hereby stipulated and agreed by and between the parties hereto that the defendant may file his motion in the above entitled cause to strike portions of plaintiff's petition, etc., and also its demurrer, and the filing of said demurrer shall not be taken or deemed to waive the questions raised by said motion, nor shall the said demurrer be taken or held to waive argument, submission or decision upon this motion, and the said action and demurrer are hereby set down for hearing by agreement before the Hon. F. R. Gaynor, Judge of said court, at Le Mars, Plymouth county, Iowa, on the 10th day of April, A. D. 1891, and it is hereby stipulated and agreed that said motion and demurrer shall be argued and submitted before the said Judge, at said time and place, by the parties hereto in vacation, and decision thereon made, entered and rendered by said Judge, in vacation as of this term, and on May 27, 1891, the court overruled both motion and demurrer, defendant elected to stand thereon and appealed.

The original petition in the case of the state of Iowa against the defendant was filed on the same day as the amended and substituted petition in the other case and contained the same allegations.

The same motion and demurrer was filed thereto, the same agreement entered into regarding them, and the subsequent proceedings were the same as in the case first stated, except that defendant also demurred because another action was pending between the same parties for the same cause, (giving its number and title) and because the statute under which this action was brought was repealed by Chapter 28, acts of the twenty-second general assembly.

III. The first question presented is, is a complaint necessary to be filed with the railway commissioners by the party aggrieved, to authorize them to take action in any case, or may they in the absence thereof, after upon an investigation of a subject matter, power over which has been conferred upon them by the legislature?

By section 2, chapter 77, acts of the seventeenth general assembly (McClain's Code, section 6633), it is provided: "Said commissioners shall have the general supervision of all railroads in the state operated by steam, and shall enquire into any neglect or violation of the laws of this state by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also from time to time carefully examine and inspect the condition of each railroad in the state, and of its equipment, and the manner of its conduct and management, with reference to the public safety and convenience."

Whenever, in the judgment of the railroad commissioners, it shall appear that any railroad corporation fails in any respect or particular, to comply with the terms of its charter, or the laws of the State, or whenever in their judgment * * * any change in the rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business is reasonable and expedient in order to promote the security, convenience and accommodation of the public, they shall inform such railroad corporation," etc.

Section 13 of chapter 28, of the twenty-second general assembly (McClain's Code Sec. 2061) provides "Any person, firm, corporation, or association, or any mercantile, agricultural or manufacturing society, or any body politic, or municipal organization, complaining of anything done or omitted to be done by any common carrier subject to the provisions of this act, in contravention to the provisions thereof, may apply to said commissioners by petition, which shall briefly state the facts, whereupon a statement of the complaint thus made with the damages, if any are alleged, shall be forwarded by the said commissioners to such common carrier, etc. * * * and said commissioners, whenever they may have sufficient reason to believe that any common carrier is violating any of the provisions of this act, shall at once institute an inquiry in the same manner, and to the same effect as though complaint had been made."

From a reading of these sections it seems to us very very clear that they provide that a matter within the jurisdiction of the board may be inquired into on the petition of the party aggrieved; or the commissioners may act in a proper case on their own motion, and in the absence of any complaint at all, formal or otherwise.

The statute confers upon the commissioners power to act in certain cases. The exercise of the power thus conferred may be invoked by an injured party, or the board may themselves proceed to act if cognizant of the fact that a common carrier, subject to its control, has done, or failed to do, anything which would be the proper subject of complaint within the powers conferred upon such board. And we have no doubt if a complaint is insufficient on its face, the board, before proceeding in a matter, might require the complainant to perfect the same, or might if cognizant of the necessary facts, amend the complaint by entering of record such further facts as would present a proper case and then serve "a statement of the complaint thus made" including such amendment on the defendant.

So it seems to us in every case whether the action of the Board is based wholly on a complaint filed, or partly upon it and partly on other facts within its knowledge, or wholly upon facts within the knowledge of the board; the record of the board should show the facts constituting the complaint; then when the defendant receives the statement of the same it will know precisely what it is asked to do, or to refrain from doing, and the facts constituting the ground of the complaint against it.

IV. It is urged that the case in the district court must be heard upon the record as made before the commissioners. That is, the matters existing outside of the record as made before the commissioners cannot be pleaded in the district court

for the purpose of showing that the complaint made before the board was in fact well grounded.

The statute provides that "a statement of the complaint thus made" before the commissioners shall be served upon the defendant, who is required to satisfy the complaint or to answer the same in writing within a reasonable time to be fixed by the commissioners. *Section 13, chapter 28, acts of the twenty-second general assembly.*

From further provisions in the same statute it is clear that the purpose of this requirement is to enable defendant to rectify the wrong if one has been done, without further trouble or litigation. To inform it of the wrong or injury complained of, by whom the complaint is made, and the facts upon which such complaint is founded.

Surely it cannot be that the district court could, in determining whether the order made was just and reasonable, resort to facts which had never been the basis of complaint before the commissioners, and hence not passed upon or investigated by them. To so hold would in effect render nugatory that provision of the law requiring "a statement of the complaint thus made" to be served upon the defendants.

It is said by appellee that the word, jurisdiction, has no proper application as applied to the power of the commissioners to act. We think it quite immaterial by what name the power which the board have over a subject matter may be called. By statute certain powers are conferred upon the board. Certain limits are defined within which they may properly act, certain matters are placed within their control. The statute provides as to how they shall proceed. It is said that the law does not require the record before the board of commissioners to show the facts which constitute the basis of the complaint. It may be that there is no such positive requirement; but it is nevertheless a necessity clearly growing out of other requirements of the statute. If appellee's argument is good, then in all cases where the commissioners act in the absence of a formal complaint filed, there would be no record of a complaint and hence nothing to serve upon the defendant.

The law does not contemplate, neither is it reasonable or just to require the defendant to defend against a case in the district court which has never been presented to or passed upon by the commissioners. It is the complaint which the board passed upon, and a statement of which is served upon the defendant that is to be heard in the district court.

If facts may be pleaded in the district court to help out an insufficient complaint, then in effect the case is tried upon a complaint on which the defendant has never had an opportunity of being heard before the commissioners. Such a practice would deprive the defendant of a substantial right expressly given it by statute. *Section 13, chapter 28, acts of the twenty-second general assembly. McClellan's Code, Section 2091.*

If, in the proceeding in the district court, new grounds of complaint may be pleaded, of what avail is the requirement of the statute, that a statement of the complaint thus made shall be forwarded to the defendant?

While technical provision should not be required in proceedings before the board of commissioners, yet in view of the provisions of the statute, and their manifest intent, it is necessary that the record before the board should show upon what complaint, or state of facts, they were called upon, or proceeded to exercise the power with which they are vested, and it is upon such complaint, or state of facts, that the district court must act.

In other words, it is the case as made before the commissioners that the court is to pass upon, and determine whether the order made is reasonable, and not a case that may be made in the district court, by showing that the order is reasonable because of the existence of other grounds not presented to, or considered by, the commissioners.

Presumably because the power of the board was sought to be invoked in a case wherein the complainant failed to show such facts as gave them jurisdiction to act, a demurrer was sustained to the original petition.

As the substituted petition, even if it showed such grounds of complaint as warranted the action of the board (a question not now necessary for us to decide), was based upon material grounds of complaint not made before the board, and no statement of which was ever served upon the defendant, such allegations should have been stricken out. Defendant's motion in that regard should have been sus-

tained in both cases. The other grounds of the motion we do not think well taken.

V. The next question is, did the petition state facts entitling the plaintiff to the relief demanded? The demurrer is now to be treated, as applying to the petition, as it remains, after striking out that part of it which we have held vulnerable to the defendants' motion herein. The petition then, as pruned by the motion, alleged that the plaintiffs were railroad commissioners of Iowa; that defendant is a carrier by railroad; that Hartley is a station thereon, equipped with depot grounds and side tracks; that the Sunny Hill Alliance is an organization of individuals, having in view the shipment of coal and produce over defendant's road; that it applied for room on the company's sidetrack for the erection of a coal shed, for its use when shipping coal over defendant's road, which application was rejected; that the alliance complained to the commissioners, who notified defendant; that the parties were notified to appear before the commissioners, did so appear, and on the hearing an order was made, granting the application of complainants; compliance therewith was refused by defendant.

It is averred that defendant willfully and unlawfully refused, and relief is prayed for.

Attached to the petition and made a part of it is a copy of the complaint and of the record of the commissioners. It will be observed that the complaint, heretofore set out, does not show for what purpose the alliance wants room for a coal house. Neither is it shown therein that the alliance at the time of making the complaint, was, or ever proposed to be, shippers of coal over defendant's line of railroad; nor that they were then, or expected thereafter to be, dealers in coal. Nor does the complaint show that the defendant has any land to grant to anyone.

It does not show that any discrimination has been practiced. It does not state that the defendant has granted lands to others for a like purpose; nor does it appear from it that any person or persons shipping coal over the defendant's line of railway are occupying ground belonging to defendant. In fact the complaint is destitute of almost every statement of fact which it should have contained in order to call for an exercise of power on the part of the commission in the interest of the complainants. No other or further complaint was filed.

No facts not stated therein were entered of record by the board as a ground of complaint.

It is then clear that, so far as the record shows, no matter of complaint existed which justified the commissioners in acting thereon.

No sufficient facts were stated in the complaint on which the order was based to justify it. The petition failed to state facts entitling plaintiffs to the enforcement of the order, and the demurrer on that ground should have been sustained.

The complaint was nothing more than a statement of the fact that complainant wanted a portion of defendant's ground for a coal shed, that it had been refused, and invoked the aid of the commissioners. If that be sufficient on which to base an order founded on the theory that defendant had discriminated against complainant, then every individual in O'Brien county who makes demand of defendant for a site for a coal house and is refused, is discriminated against, regardless of the fact that the person so demanding had never been, and did not propose to be, a shipper of coal over defendant's road, nor a dealer in it, and no showing that he ever intended to be. The decision of the commissioners says: "It is hereby ordered that the application of complainants be granted." What application? Why, the application in which it is said complainants "desire room for a coal house site." There is nothing in the record before the commissioners to show that the alliance was then, or proposed to become thereafter, a dealer in coal. Neither does it show that the defendant had ever granted to anyone, not a dealer in coal, the right to use its ground for the erection of buildings in which to store coal for his own use.

VI. Other questions are presented by the demurrer to the petition in the case in which the State is a party. We need consider but one of them. It is insisted that this proceeding cannot be prosecuted by either the state or the commissioners, as it does not involve a matter of public right. *Section 1, chapter 133, acts twentieth general assembly.*

As the case as presented by the complainant to the commissioners was not such as to call for an exercise of their powers, it did not involve a public right, and should not have been prosecuted either by them or by the State.

For the reasons heretofore given the judgment of the district court is

REVERSED.

It will be seen from a reading of said opinion that the court holds in such a case that there must be either a complaint filed with the commissioners by a party desiring their action, or the commissioners must, if cognizant of the necessary fact, make a statement or finding that will take the place of such a complaint, setting forth all the material facts necessary to sustain any order that might be made in the premises by the commissioners; that a statement of such complaint must be served upon the railroad company; and when any such order is sought to be enforced in the courts, the case there presented must, by the court, be passed upon and determined upon the facts stated in such complaint, or upon the facts of the case as presented to and shown by the records of the commissioners. The court says: "It is the complaint which the board passes upon, and a statement of which is served upon the defendant that is to be heard in the district court," and further, that it is "the case as made before the commissioners that the court is to pass upon and determine whether the order made is reasonable, and not a case that may be made in the district court," and this holding is based substantially upon the requirements of language used in section 13, chapter 28, acts of the twenty-second general assembly.

That section of said act says, however, that any person "complaining of anything done, or omitted to be done by any common carrier, subject to the provisions of this act in *contravention of the provisions thereof*, may apply to said commissioners by petition, which shall briefly state the facts, whereupon the statement of the complaint shall be forwarded by the said commissioners to such common carrier," etc.

Now, if the case in question is to be considered as arising under the provisions of that act, the section quoted would seem to govern, but if it arises under the prior act of the seventeenth general assembly, and is sought to be enforced under the provisions of the act of the twentieth general assembly, and the court is to be understood as holding, as it seems to the commissioners it must, from the tenor of said opinion, that in all cases arising under said prior acts, and brought before said commissioners, such a complaint or statement and record or proceedings are required, it is important that the same be fully known so that parties having cases before the board may govern themselves accordingly.

As before stated a large portion of the business now brought before the board arises under the earlier acts of the legislature. The case under consideration is an example as to the manner in which much of it originates. A simple letter is written to the board stating the matter complained of. A copy, or statement of the substance of this is by the board forwarded to the proper officials of the railroad company. They reply, generally stating either that the request cannot be granted for reasons stated, or that an investigation will be made by them and the matter adjusted if practicable. In this latter way, very many cases are arranged and settled satisfactorily to all parties concerned, without further action by the board. If the matter is not thus disposed of and the party complaining is not satisfied with the reasons stated by the company as its ground of refusal, the board notifies the complaining party to substantiate his claim by proper evidence, or, where a personal examination by the board will disclose the substantial facts, or it will save material expense to have the investigation at the locality in ques-

tion, all parties are duly notified, and the board there meets and examines the premises, hears all persons interested in an informal manner, without much regard to the technical rules of evidence, but aiming to be guided by the essential principles thereof, to the end that the material facts be ascertained and such a finding or order be made as to the board seems reasonable and just, and in accordance with the law governing in the premises.

A very large proportion of the findings, recommendations or orders made by the board under such circumstances are followed or complied with by the railroad companies. If any are not, and are deemed of sufficient importance to justify it, suit is brought for enforcement under the act of the twentieth general assembly before quoted. That says: "If the court shall find that such rule, regulation, or order is reasonable and just, and that in refusing compliance therewith said railway company is failing and omitting the performance of any public duty or obligation, the court shall decree" obedience, etc.

Now if the court in determining whether such an order is reasonable and just is limited to the case as made before the commissioners, it virtually compels the complainant to make the same case there as he would expect to do if the matter was before the court, and if the complainant must do that, why should not the defendant be required to do the same, and also be precluded from setting up in court any matter of defense not presented to the commissioners. All this would involve a formal trial, the preservation of the evidence, and the making of a record of the case before the commissioners, with all the delay and expense incident to such a proceeding. It would also make the court, when such a case was brought before it, in effect simply a court of appeal from the decision of the commissioners, to be tried upon the record made before them, instead of an original hearing by the court upon all the facts material at that time for the determination of the question of reasonableness and justice of the order sought to be enforced.

It would seem that if the order of the board as a result of its investigation is not a judgment or conclusion that binds the parties, but is merely the basis of an action in court wherein the rights of the parties are investigated and determined by the prescribed rules of judicial inquiry, as the supreme court has heretofore held, that it would be better for all parties concerned to allow each of said tribunals to follow the methods best adapted to the nature of the duties required than to require both to proceed in substantially the same manner.

Sec. 1292 of the Code provides that a railroad corporation whose road intersects or crosses any other line of railway of the same gauge shall connect its road with such other railway so intersected.

Chapter 24, Sec. 1, of the acts of the twentieth general assembly, provides that such corporations having intersecting roads shall, "whenever ordered by the railroad commissioners, unite and connect their tracks."

On the application of the citizens of Algona in August, 1889, to the commissioners, asking that the Chicago, Milwaukee & St. Paul Railway Company and the Chicago & Northwestern Railway Company be ordered to connect their tracks at that place, the commissioners from their investigations did not find that there was any commercial necessity for the connection, but regarding the statute first above quoted as mandatory, they ordered the connection. In a suit brought to enforce that order, and to obtain a construction by the court of the above statutes, a decision was rendered October 8, 1892, by the supreme court, holding that the provisions of the act of 1884 (Twentieth General Assembly), were designed to meet such cases as the above by giving to the commissioners the power to order the

connection to be made or not, as they should deem best in view of all the interests involved, and that it was intended to be a substitute for so much of section 1292 of the Code as made the connection compulsory.

The case of *The Commissioners vs. The Milwaukee & St. Paul Railway Company*, decided by the supreme court and opinion filed October 24, 1892, is an important one, holding, as it does, that the provisions of section 1, chapter 28, acts of Twenty-second General Assembly, providing that said act shall "be held to apply to shipments of property made from any point within the state to any point within the state, whether the transportation of the same shall be wholly within this state, or partly within this and an adjoining state or states," is constitutional and valid.

The opinion of the court by Robinson, C. J., is as follows:

At different times during the months of October, November and December, 1889, and January, 1890, one D. J. Carpenter shipped from Beloit, Iowa, to Sioux City, Iowa, fifteen car loads of live stock over the railway of defendant. He was charged, by defendant, for the transportation of the freight, so shipped, the sum of \$289.28, or \$56.76 more than the schedule rate as fixed by the board of railroad commissioners. Carpenter made complaint that the defendant had raised its rate for transporting flour, between the points named, from ten cents per hundred pounds, as fixed by the commissioner's schedule, to seventeen cents per hundred pounds. The commissioners investigated the complaints, found that the facts were as claimed by Carpenter, and ordered the defendant to conform its charges to the maximum schedule which they had established, and informed defendant that the overcharge of \$56.76 should be refunded to Carpenter. The defendant, having failed to obey that order, this action is brought to enforce it.

The defendant admits that the shipments and charges were substantially as claimed by Carpenter, but contends that its railway between Beloit and Sioux City is partly in Iowa and partly in South Dakota, and that the shipments in question were inter-state commerce, and therefore not subject to the control of this state, nor to the schedule of rates fixed by its board of railroad commissioners. The district court found that the statute of Iowa, so far as it attempted to authorize the making of the order in question, was unconstitutional, and that the order was invalid.

1. The railway of defendant, from Beloit to Sioux City, is sixty-seven miles in length, and a little more than one-half of it is in this state, the remainder being in South Dakota. Between the points named the railway crosses the boundary of the state four times. The schedule of the board of railroad commissioners in question was adopted under the provisions of chapter 28 of the acts of the twenty-second general assembly. Section 1 of that act contains the following:

"The provisions of this act shall apply to the transportation of passengers and property * * * and shall also be held to apply to shipments of property made from any point within the state to any point within the state, whether the transportation of the same shall be wholly within this state, or partly within this state and an adjoining state or states." The question presented for our consideration is whether freight shipped from Beloit to Sioux City, over the railway described, is inter-state commerce within the meaning of that provision of section 8 of article 1 of the constitution of the United States which reads as follows: "The congress shall have power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes."

In *Walton vs. Missouri*, 91 U. S. 280, the supreme court of the United States used this language: "Commerce is a term of the largest import. It comprehends intercourse for the purposes of trade in any and all its forms, including the transportation, purchase, sale and exchange of commodities between the citizens of our country and the citizens or subjects of other countries, and between the citizens of different states." In *Mobile County vs. Kimball*, 102, U. S. 702, it was said that "Commerce with foreign countries and among the States strictly considered, consists in intercourse and traffic, including, in those terms, navigation and the transportation and transit of persons and property, as well as the purchase, sale and exchange of commodities." In construing the constitutional

provision under consideration, the same court in *Gibbons vs. Ogden*, 9 Wheat. 159, defined commerce as follows: "Commerce, undoubtedly, is traffic, but it is something more; it is intercourse. It describes the commercial intercourse between nations and parts of nations, in all its branches, and is regulated by prescribing rules for carrying on that intercourse."

The language last quoted was used to refute the claims that the commerce contemplated by the constitution was mere traffic, the buying and selling, or the interchange of commodities, but it was quoted with approval by the court which used it in the recent case of *Lehigh Valley Railroad Co. vs. Pennsylvania*, 12 Sup. Ct. Rep. 806, and applied to facts similar to those under consideration. The question involved in the case last cited was whether the state had the power to levy and collect a tax on the gross earnings of a railway for the continuous transportation of passengers and freight from points in Pennsylvania to other points in the same state over a line of railway which passed from that state to another and back. It was held that such transportation was not inter-state commerce within the meaning of the federal constitution, and that the tax was valid. Since the question under consideration is a Federal one, the decision last cited is decisive of it.

Following that decision we hold that the continuous transportation of articles of commerce from Beloit to Sioux City over the line of railway described is not inter-state commerce, and that the statute under which the schedule of rates in question was made is not unconstitutional so far as it has been questioned on this appeal. The board of railroad commissioners was authorized to make a schedule of reasonable maximum charges for the continuous transportation of freight from points in this state to other points in this state over a railway partly in another state. It is not shown that the rates fixed by the schedule in question are unreasonable, and in the absence of a showing to the contrary we must presume that they are fully authorized by the statute.

II. Counsel for appellee insists that this action cannot be maintained in behalf of the state for the reason that so far as the record shows, it is solely for the benefit of Carpenter. The enforcing of the order of the commissioners requiring defendant to comply with the schedules of rates prepared for it, is a matter of public right, and an action therefor can be maintained for the state. No objection to the prosecution of this action in the name of the commissioners has been made. Appellants have not asked in this court a refund of the overcharge, and the claims therefore made in the petition must be deemed waived. Therefore we decide nothing in regard to the right of the state to prosecute an action in behalf of a private person to compel the refunding of overcharge he has paid.

For reasons indicated the judgment of the district court is

REVERSED.

CASES PENDING IN THE STATE COURTS.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
Council Bluffs.

DES MOINES, IOWA, November 30, 1892.

Mrs. W. W. AINSWORTH, Secretary Board of Railroad Commissioners, Des Moines, Iowa:

SIR:—I have the honor herewith to present a report upon the cases in which I have begun suit to enforce the orders of the commission, upon instructions from the board to do so. My last report on this subject was made to you on December 2, 1891.

1. *State vs. C. M. & St. P. Ry.* The Bayard Overhead Crossing Case. This is a suit to compel the railroad company to put in an overhead crossing on the land of Thomas McDonald, near Bayard, Iowa. The railroad runs between the defendant's house and the highway, and the present crossing is at the mouth of a cut. The question in the case was as to the dangerousness of the present grade crossing. The case was tried before Judge H. E. Deemer, district judge of Pottawattamie

county, and a decree was rendered in favor of the state. The railway company appealed to the supreme court and the case was reversed by it at the last term.

2. *State vs. C. M. & St. P. Ry.* Bismarck Station Case. This is a suit brought to compel the railway company to maintain a station at Bismarck, on the Benlah and Elkader branch, which was formerly known as the Iowa & Eastern. The Iowa & Eastern established a station under a contract with William Neil and Johnson Campbell, in consideration of the donation of a right of way by them. The present company has succeeded to the rights of the Iowa & Eastern by buying under foreclosure, and the question in this case is whether it is bound to fulfill this contract. The suit was begun in Pottawattamie county, and it was brought to issue there. It has, however, been removed to Clayton county, where the parties in interest reside, and where the evidence can be obtained. It is in charge of Hon. Asahel Chapin, of McGregor, on the part of the complainants.

3. *State vs. C. & N. W. and Cherokee & Dakota Railways.* The Sutherland "Y" case. This is an action to compel the railway companies to construct a "Y" where their lines cross, about three miles west of Sutherland, in O'Brien county. In August, 1889, an action was brought to enforce the order of the commission. The C. & N. W. filed a stipulation to the effect that it would construct the "Y" as soon as the right of way necessary for the purpose could be condemned. The case was accordingly dismissed. The company having failed to perform its agreement, a new suit has been brought in O'Brien county. J. B. Dunn, county attorney, has local charge of it. The points of law being largely the same as those involved in the Algona "Y" case, it has been awaiting the decision of the latter case.

4. *State vs. Mason City & Fort Dodge Railroad.* Cutler underground crossing case. This is a suit to compel the railway company to construct a private underground crossing on the land of G. H. Cutler, in Wright county. The company demurred to the petition upon the ground that the commission had no authority to enter an order in regard to a private crossing. The district court overruled the demurrer, sustaining the position of the commission, and the railway company appealed to the supreme court. This appeal was decided in the state's favor in October.

5. *Spencer Smith et al. vs. C. M. & St. P. and C. & N. W. Railways.* The Algona "Y" case. This case was brought to compel these companies to construct a "Y" connecting their respective tracks at Algona. The commission investigated the case and found there was no commercial necessity for a connection, but held that under the law passed in 1874, railway companies were required absolutely to put in crossings at all intersections. The defendants demurred to our petition on the ground that the law of 1884 providing for the establishment of "Y" connections upon the order of the commission, repealed the earlier statute. Judge G. H. Carr overruled the demurrer, and the companies electing to stand upon their demurrer appealed, and the decision was reversed.

6. *F. T. Campbell et al. vs. C. M. & St. P. Ry.* This is a case involving the constitutionality of that provision of the first section of the railway act of 1888, which places under the control of the commission, shipments originating within the state and consigned to a point also within the state, but passing in transit out of it. The company contended that such shipments are inter-state shipments, and that state legislation affecting the same is therefore unconstitutional. I appealed

the case to the supreme court, where it was reversed and the constitutionality of the law established.

7. *State vs. D. M. & Ft. D. and C., R. I. & P. Railways.* The Fort Dodge case. This was to compel the Chicago, Rock Island & Pacific, which purchased the Des Moines & Fort Dodge, to continue to run trains into the city of Fort Dodge over a branch from its main line at Tara. District Judge S. M. Weaver upheld the authority of the commission to order the train service to be recontinued. The companies appealed the case to the supreme court and the decision of the court below was reversed.

8. *F. T. Campbell et al. vs. C., B. & Q. R. R.* The Mt. Ayr case. This suit arose out of a controversy between the citizens of Mt. Ayr and other towns with the railway company in regard to the train service furnished on the branch running from Bethany Junction through Mt. Ayr to Grant City. The commission held that the present train service, consisting of one mixed train each way per day, was inadequate and insufficient, and ordered the company to run one passenger and one freight train each way per day, Mr. Dey dissenting. A suit was brought in the state district court of Polk county to enforce the order of the commission. The company filed a petition for its removal to the United States circuit court. A motion to remand was filed, raising for decisive determination the very important question whether the enforcement of the railway legislation of the state of Iowa shall remain in the hands of its courts. The motion was argued before Judge Shiras, but on account of its importance, set down for a rehearing and again argued. It was sustained upon the ground that the legislation affecting railways was a matter of internal police regulation which the federal courts ought not to control. The company appealed to the United States supreme court, but its appeal was dismissed under the recent decisions of the supreme court holding that a ruling on a remanding order is not appealable. The case is therefore at last back in the state court.

9. *Peter A. Dey et al. vs. C. M. & St. P. Ry.* The Dubuque switching case. This was a suit brought to enforce an order of the commission fixing the rate for hauling coal from the city of Dubuque to a point two or three miles from the depot. The commission held that it was a switching service and that the company was entitled to charge for it as a switch and not as an ordinary haul. Messrs. Fouke & Lyon, of Dubuque, have assisted me in the case. The case was removed to the federal court and Judge Shiras remanded it upon my motion, on the same grounds as he did the Mt. Ayr case. It was not appealed and on trial in the district court of Dubuque county it was held that the action of the commission was erroneous. An appeal has been taken to the supreme court which is undetermined.

10. *The B., C. R. & N. Ry. vs. Peter A. Dey, et al.* The joint rate injunction case. This was the suit in which the supreme court held the joint rate act of the twenty-third general assembly constitutional upon a motion to dissolve the temporary injunction. The plaintiff's petition for rehearing was overruled in May. An amendment has been filed in the district court by the company, to which I demurred. The demurrer was sustained and the company electing to stand on its original bill, an order was entered dismissing it, from which an appeal has been taken. It has not yet been reached in the supreme court.

11. *State vs. D. M. & K. C. Ry.* Leslie station case. This was a suit to enforce the order of the commission requiring the company to maintain a station at

Leslie. Judge C. P. Holmes, of the Polk county district court, held that the commission had power to make such an order, but decided that in this particular case there was no necessity for a station, and that the order of the commission was, therefore, unreasonable. An appeal from his decision has been taken to the supreme court, which has been submitted and will be decided at the next term.

12. *State vs. C., M. & St. P. Ry.*

13. *F. T. Campbell et al. vs. C., M. & St. P. Ry.* The Sunny Hill Alliance coal house cases. These are two cases brought to enforce an order of the commission requiring the company to grant the Sunny Hill Alliance, of O'Brien county, the privilege of maintaining a coal house adjacent to its side tracks. The company demurred to the petitions and the demurrers were overruled, but appeals were taken and the ruling reversed at the last term.

14. *State vs. C., M. & St. P. Ry.*

15. *F. T. Campbell et al. vs. C., M. & St. P. Ry.*

16. *State vs. C., B. & Q. R. R.*

17. *F. T. Campbell et al. vs. C., B. & Q. R. R.*

18. *State vs. C., R. I. & P. Ry.*

19. *F. T. Campbell et al. vs. C., R. I. & P. Ry.*

20. *State vs. C. & N. W. Ry.*

21. *F. T. Campbell et al. vs. C. & N. W. Ry.*

22. *F. T. Campbell et al. vs. W. H. Truesdale, Receiver of the M. & St. Louis Ry.*

23. *F. T. Campbell et al. vs. B., C. R. & N. Ry.*

24. *F. T. Campbell et al. vs. C., St. P., M. & O. Ry.*

25. *F. T. Campbell et al. vs. S. C. & P. Ry.* The joint rate cases. These are the suits against the trunk lines of Iowa and some of their connections to compel them to put into effect the schedule of joint rates adopted by the commission by virtue of the Joint Rate Act of the twenty-third general assembly. The eight cases against the four trunk lines were removed from the district court of Pottawattamie county to the United States circuit court. A motion to remand was made which was sustained by Judge Shiras upon the same grounds as given in the Mt. Ayr case mentioned above. An appeal was taken from this ruling to the supreme court of the United States, which has been dismissed. Demurrers were filed by the company attacking the constitutionality of the law and the regularity of the proceedings had by the commission, which were elaborately argued on the part of the railways by Smith McPherson, of Red Oak, John N. Baldwin of Council Bluffs, and John T. Fish of * * * before Judge H. E. Deemer, in September. His decision is now under advisement.

26. *State vs. C. M. & St. P. Ry.* Showman switch case. This is an action to compel the railway company to replace a switch at Showman, in Keokuk county, which has been taken up. It has been tried, but no decision as yet rendered.

27. *State vs. C., M. & St. P. Ry.* Bouton depot case. This is an action to require the company to furnish a depot and station facilities at Bouton, in Dallas county. It is in the same state of progress as the Showman case.

28. *State vs. C., M. & St. P. Ry.* Cylinder station case. This was a suit for station facilities at Cylinder, in Palo Alto county, which has been satisfactorily settled and dismissed.

29. *State vs. B., C. R. & N. Ry.* Wellsburg elevator case. This suit was founded on a state of facts similar to those of the Sunny Hill Alliance and Pringhar cases. Suit was brought in the Grundy county district court to compel the company to grant equal elevator privileges. R. J. Williamson, of Grundy Center, assisted me in it and the decision was adverse to the order of the commission.

30. *State vs. C., M. & St. P. Ry.* Westfield depot case. This was a suit to compel the company to maintain a billing station with an agent at Westfield, in Plymouth county, which has been settled and dismissed.

31. *State vs. C., B. & Q. R. R.* Greenfield case. This, like the Mt. Ayr case, was to enforce an order of the commission requiring the company to furnish additional train service on its branch running from Creston through Spaulding and Orient to Greenfield, in Adair county; thence through Fontanelle, Massena and Bridgewater to Cumberland, in Cass county. The service now furnished by the company is satisfactory to the citizens and the suit has recently been dismissed on the order of the commission.

Respectfully submitted,

(Signed) JOHN Y. STONE,

Attorney General.

LIGHTING CARS.

Just before the completion of this report a letter was received from the Hon. L. S. Coffin, a former member of this board, calling the attention of the commissioners to the danger of lighting cars with gas manufactured from gasoline under a special process. He submits a paper signed by Frederic Keffer, assistant in chemistry, Ohio state university, which is here inserted. It is not known whether any passenger cars lighted by this process are running in the state of Iowa; if there are, it would probably be advisable to submit the report to the chemist of the Iowa state university, and if sustained, the attention of the railway management be called to it.

The report is as follows:

OHIO STATE UNIVERSITY.

COLUMBUS, OHIO, Dec. 28, 1891.

HON. J. A. NORTON, Commissioner of Railroads and Telegraph of Ohio:

DEAR SIR: At your request I have carefully examined the Dry Carburettor system for lighting railroad cars, in order to form an opinion as to the safety of the apparatus. In the carburettor, gas is produced (in theory at least), by passing a current of air through a metal box or "carburettor" filled with cotton wicking saturated with gasoline. No gasoline is present in an unabsorbed form. The air is taken from the air brake service, its pressure being reduced to about three pounds per square inch by suitable mechanism. One of these carburettors is placed in the roof of the car, over each lamp. Each holds from four to five gallons of gasoline when filled, and about one half of this is evaporated before the carburettor is recharged. The lamps are usually of the Langren type of regenerative gas burners. The warm products of combustion arise, circulate around the sides and through the apertures in the center of the carburettors, thereby warming them, and then escapes through openings in the car roof. As regards attention to mechanical details, the manufacturers of the system have left nothing to be desired. The whole apparatus is carefully planned, and nothing omitted that might strengthen the carburettors or make them safe.

The chief danger in the use of gasoline lies in its volatility, and in the fact that its vapor is much heavier than air, and has therefore a tendency to form a layer of vapor on the floor of the car or room into which it may be escaping. This vapor on being diluted with air forms a violently explosive mixture.

Tests made in Philadelphia, February 17, 1891, showed that when the gas was first lighted in the lamps, the carburetor worked according to theory, i. e., a current of air carried gasoline vapor to the lamps where it burned; but as time passed, the carburetors grew warm until the gasoline inside reached and passed its normal boiling point (110° Fahr.). At this juncture air ceased to flow through the carburetor and the flame was fed by gasoline vapor alone. The carburetor had ceased to be a mere air saturator, and had become a boiler generating gasoline steam.

Bearing the above in mind, it seems to me that the system, in spite of the safeguards thrown around it, is liable to accident. In cases of a collision or a severe shock, the lamps in all probability would be extinguished, and in a short time enough gas might accumulate upon the floor of the car to explode upon the introduction of a light. Even if the air was shut off from the carburetors at the closet valve, the gasoline vapor would continue to be generated and to escape if the carburetors were heated to the boiling point of gasoline. Again, if the shock were sufficient to burst the carburetors, a remote though still possible contingency, when they were thoroughly warmed up, gasoline vapor would rapidly escape in quantities sufficient to soon form an explosive mixture in the car floor. If in ordinary service a lamp from some cause should go out unnoticed enough gas to explode might in time accumulate. A case in point occurred on the Central Georgia Railway near Savannah, on May 4, 1891, where a car was entirely consumed from this cause, the passengers narrowly escaping injury.

The maxim that "No lamp is safe that uses unsafe oil, and all lamps are safe that use safe oil" is as true in railway as in domestic lighting. The fact that this system has been used quite extensively on the Pennsylvania railroad, and to a limited extent upon many other roads for a number of years past, without any serious accident other than that mentioned above, indeed goes far toward establishing the claim of perfect safety, but in view of the above considerations, I am of the opinion that perfect safety does not exist in this system, nor can it be obtained in any system using gasoline as a gas forming material.

Respectfully submitted,

(Signed)

FREDERIC KEEFER,
Assistant in Chemistry, U. S. U.

MEETING OF RAILROAD COMMISSIONERS.

A convention of state and national commissioners was held in Washington, D. C., April 13, 1892, at which all the members of the Iowa commission were present. Twenty-eight states were represented by commissioners. The members of the inter-state commission and railway men and accountants from different sections of the country also attended and participated in the deliberations.

A letter from Judge Cooley, formerly chairman of the inter-state commerce commission, was read, in which he discusses fully the railroad situation that led to the formation of commissions, state and inter-state, and closes his remarks with the following, which seems to apply to present conditions so forcibly that they are here appended:

The usefulness of these conventions will be proportioned to the extent into which through the joint discussions and comparisons of views which take place here, the national and state regulation of railways is brought into conformity. There is no good reason in the nature of things why the conformity should not be complete and perfect. It is remarkable that up to this time there has been so little, I will not say conflict, but even diversity of action between the national and state commissioners. Indeed, I recall no instance at this time when anything done by the one has seemed to me to afford just ground for complaint by the other. This may justly be attributed to the fact that there has been no purpose on the part of either to do any act that would afford ground for just com-

plaint on the part of the managers of the business regulated, and no desire to do anything else than to apply rules of right and equality for the protection of the general public. The aim of all regulation ought to be justice, and when it is apparent that this is the purpose of the several commissions, the railroad managers of the country may more reasonably be expected to co-operate with them much more generally than they do now. If these managers were to come generally and heartily into more full and complete recognition of the rules of right and justice, that the law undertakes to lay down for the performance of their duties in the management of the great interests they represent, there cannot be the least doubt that the general result would be not only that their service to the public would be more useful than it is now, but that the revenues derived from their business would be materially increased, through the cutting off of many drains upon them, which now, while affecting injuriously the returns they can make to their stock-holders, at the same time have the effect of prejudicing the mind of the general public against railroad management to an extent quite beyond what is generally understood by those who suffer from it. The prejudice is inevitable and not at all unreasonable when it is seen, as it very often is, that these drains result from an unjust discrimination against the public or some parties thereof, that they are of a character that ought to need no law and no criminal or other penalties to put them under the ban of condemnation in every office of railroad management.

I take the liberty of adding one more thought: that the more perfect is railroad legislation, the less we shall hear of transportation by rail being made a government function; the general government making purchase of all the roads and entering upon a course which will lead, we know not where, or into what disasters.

The subjects discussed by the convention were:

First: Uniformity of railway accounts.

Second: Reasonable rates.

Third: Discrimination in the use of private cars of shippers.

Fourth: Congressional action in regard to safety appliances.

Fifth: Railway legislation.

Sixth: Territorial assignment of statistics of operation.

The committee on uniformity of railroad accounts made a very full report in which they express the opinion that the rules laid down by the inter-state commerce commission for determining the cost and value of service for freight and passenger traffic, while, perhaps, in some instances giving accurate results, is on the whole, misleading. This agrees fully with the experience of the Iowa commissioners, the rules rarely giving results that were entitled to confidence for their accuracy, and bear out the conclusion that if these figures should be quoted as a basis on which to establish rates they would be found unreliable. The question arose from the report whether taxes came properly under the head of operating expenses. The opinion of the majority of the convention was, that taxes belong to operating expenses.

REPORT OF THE CONVENTION ON REASONABLE RATES.

Judge Fleming, of Kentucky, made an exhaustive report on the subject. In March, 1891, the committee made a report and recommended the following resolution:

Resolved, as the sense of this convention:

1. That it is competent for the congress of the United States and for the legislatures of the various states to regulate within their respective spheres the rates of freight and passenger traffic and travel, subject only to those legal and constitutional limitations which, under our system of government, circumscribes the exercise of all legislative and administrative acts.

2. That it is within the power of congress and the state legislatures to delegate the power of reasonable regulation of rates to boards of commissioners, and to make their acts and findings upon questions of fact, after fair legal opportunity

to be heard, as conclusive and binding as the findings and acts of other administrative officers.

3. That uniformity is desirable in congressional and state legislation on the subject of rates, to the end that public regulation of rates may be practically reached by the active co-operation between state and inter-state commissions.

He first discusses the power of congress and the states as to the right to regulate rates of fare and freight, second the duty to regulate, and third the legislation touching rates needed. In discussing this proposition he says: "There is an irrepressible conflict between the railways on the one side, and shippers and producers upon the other, touching questions of the reasonableness of rates. It is in the interest of the company to get as much as possible for carrying passengers and freight. It is in the interest of the shipper to pay as little as possible. Shall the railroads decide between them? It is not right that one should be judge in his own case. Railway directors and officers are trustees, both for the stockholders and the public. They have a dual, and sometimes, a divided duty to perform. It would seem that in the case of conflict of interest between the parties they represent, that it would be a relief to them to have the question in dispute settled by an impartial tribunal. It is the interest of the public that neither the railroads nor the shippers be oppressed. The only reasonable and effective way of settlement is by arbitration.

"The present provision of the interstate commerce act touching the findings of the commission, has not only fallen short of its purpose, but tends to bring the Commission into discredit. It seems to your committee that the findings of fact of the commission should be made effective.

"An amendment to this effect would tend to dignify the commission, to command more respect for its work and to enlarge its sphere of usefulness, and as a necessary result to enhance its labors.

"Inasmuch as the states are interested in inter-state commerce, and there is a growing disposition the part of many of the states to follow congressional action in their own legislation, and inasmuch as uniformity in state and congressional legislation is desirable, the most important step in the accomplishment of public regulation of rates, is the proper amendment of the Interstate commerce law, your committee recommend the adoption of the following:

"First. That the railroads shall try their case in the courts upon the evidence introduced before the commission.

"Second. That as between the parties the findings of the commission shall in equity proceedings have the force and effect of a master's report in chancery."

SAFETY APPLIANCES.

The committee on safety appliances introduced four bills for the consideration of the convention with the view of asking congress to pass them. The one prepared by Spencer Smith contained many features of the Iowa law. Its passage or something of a similar character, we trust will be among the early acts of the coming session of congress.

RAILWAY LEGISLATION.

The committee on railway legislation offered the following:

Resolved, That it is expedient that the laws of the several states should be in exact harmony with the provisions of the inter-state commerce act on the following topics:

First—The definition and prohibition of unjust discrimination.

Second—The prohibition of undue and unreasonable preferences and advantages.

Third—The requirement of equal facilities for the interchange of traffic.

Fourth—The regulation of the relation between rates of compensation to be allowed for long and short hauls.

Fifth—The regulation as to printing and posting rates, fares and charges.

Sixth—The regulation as to notice to be given of advances and reductions in rates.

Seventh—The penalties for false billing, false classification and false weighing.

That the interchange of views upon the subjects discussed is valuable, cannot be questioned. Among the members of the state and national commissions will be found minds of the highest order, belonging to men who are devoting their time and energies towards the solution of the complex questions that arise in settling the relations between the carrier and the public. That the Iowa board realizes the importance, and appreciates the value, of these conventions is simply the expression of their convictions of the importance of keeping abreast with the advanced thought of the day.

All of which is respectfully submitted.

Attest:

W. W. AINSWORTH,
Secretary.

SPENCER SMITH,
JOHN W. LUKE,
PETER A. DEY,
Commissioners.

COMPILATION
OF
RAILROAD RETURNS.

REPORT OF RAILROAD COMMISSIONERS

TABLE No. I.—

[illegible]

CAPITAL STOCK

[illegible]

REPORT OF RAILROAD COMMISSIONERS

TABLE I—CAPITAL STOCK—CONTINUED.

[illegible]

TABLE II—FUNDED DEBT.

[illegible]

REPORT OF RAILROAD COMMISSIONERS

TABLE II—FUNDED DEBT—CONTINUED.

[illegible]

COMPILATION OF RETURNS

TABLE III—CURRENT ASSETS AND LIABILITIES, CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES

[illegible]

REPORT OF RAILROAD COMMISSIONERS

TABLE III—CURRENT ASSETS AND LIABILITIES—CONTINUED.

[illegible]

TABLE IV—RECAPITULATION OF STOCK AND DEBT.

4. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

[illegible]

REPORT OF RAILROAD COMMISSIONERS

TABLE IV—Continued.

RAILROADS.	BONDS. Amount of bonds per mile.	OTHER OBLIGATIONS.		Amount per mile.	Total amount including of stock, bonds and other obliga- tions.		Total amount of stock, bonds and other obliga- tions per mile of road.
		Total amount incor- porated.	Inc.				
Birmingham, Cols., Rapids & Northern	14,846.42				11,747.85	26,594.27	
Alma & Central	22,001.07	8,203.57			10,000.00	32,004.64	
Chicago, Burlington & Quincy	17,570.55				8,000,000.00	10,017,570.55	
Chicago, Burlington & Kansas City	15,000.00				1,425,400.00	16,425,400.00	
Chicago, Burlington & Northwestern	15,000.00				1,875,000.00	16,875,000.00	
St. Louis, Keokuk & Northwestern	15,000.00				1,452,300.00	16,452,300.00	
Chicago, Ft. Madison & Des Moines	15,000.00				1,302,441.00	27,066,442.01	
Chicago, Iowa & Dakota	25,764.01				100,013,000.00	119,558,845.87	
Chicago & Northwestern	19,545.87				180,800,270.55	207,730,500.81	
Chicago, Rock Island & Pacific	26,930.26				42,000,000.00	59,664,530.00	
Chicago, St. Paul & Kansas City	17,664.53				27,792,476.66	42,008.41	
Chicago, Santa Fe & California	30,912.75				6,800,000.00	68,561.54	
Des Moines, Northern & Western	15,500.00				12,846,600.00	17,000.00	
Dubuque & Sioux City	18,219.15				30,145,000.00	30,085.24	
Elgin & Rock Island	12,574.91				401,144.07	401,144.07	
Iowa Central	8,203.25			227.24	30,145,000.00	32,353.29	
Keosauqua & Western	1,470.30				4,216,000.00	29,681.29	
Minneapolis & St. Louis	25,025.52				16,082,700.00	51,569.41	
Minneapolis & St. Louis, Northern	19,089.00				7,301,500.00	56,355.14	
Sioux City & Northern	20,000.00				2,000,000.00	35,000.00	
Sioux City & Pacific	30,213.90				5,251,733.00	49,569.16	
Tabor & Northern	5,207.80			282.81	75,000.74	9,027.39	
Wabash	50,488.00	3,110.00			130,000,000.00	86,511.55	
Winona & Southwestern	18,900.00				4,608,250.00	26,500.00	
Mississippi River R. & Toli Bridge Co.	159,250.25				22,500.00	28,500.00	
Des Moines Union Railway Co.	5,070.20				911,000.00	267,467.41	
SARASOTA RAILROAD	5,070.20				750,000.00	9,720.41	
Burlington & Northwestern	5,070.25				1,425,000.00	30,148.00	
Burlington & Western					1,428,500.45	12,443.03	
Des Moines & Kansas City					614,845.16	614,845.16	
Total					19,928,850.45	19,928,850.45	

COMPILATION OF RETURNS

TABLE IV—RECAPITULATION OF STOCK AND DEBT—CONTINUED.

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (THACKAGE RIGHTS EXCLUDED) THE OPERATIONS OF WHICH ARE INCLUDING IN THE INCOME ACCOUNT

[illegible]

REPORT OF RAILROAD COMMISSIONERS

TABLE V—COST OF ROAD, EQUIPMENTS AND PERMANENT IMPROVEMENTS.

4. EXPENDITURES DURING THE YEAR—CONSTRUCTION CHARGED TO PROPERTY ACCOUNTS.

RAILROADS.						
	Height of way.	Other rail- road.	Fence.	Grading and bridging and culvert im- provement.	Bridges and trestles.	Rolls.
Albion & Connetquot	1,244.00		4,400.00	12,726.12	266.44	
Chicago, Burlington & Quincy	292,434.46		22,411.13	69,476.11	254,643.00	\$ 351,904.50
Camden, Hartford & Wallingford	200.00				19.75	
St. Louis, Keokuk & Northwestern	216,560.27	11,786.00		117,701.40	147,063.30	111,900.22
Chicago, Fort Madison & Des Moines						
Chicago, Milwaukee & St. Paul	584.00	200.00	10,047.25	2,001.02	41,483.20	
Chicago & Northwestern	34,242.25	74,001.25	18,439.75	230,910.00	113,043.49	
Chicago, St. Paul & Kansas City	940,965.22			71,286.00	88,000.27	
Chicago, St. Paul, Minneapolis & Omaha	2,716.56		298.15	20,580.43	15,000.70	
Chicago, Santa Fe and California	14,244.21	13,382.06	270.14	4,969.99		
Des Moines, Northern & Western	3,008.42		8,027.28	3,371.00	10,531.02	29,017.85
Delaware & Susquehanna	100.00	24,961.06	64,478.27	6,027.88		60,000.00
Iowa Central Steamship					4,112.70	
Iowa Northern	3,412.70	844.00				
Keokuk & Western	85.00					
Madison & Port Dodge	29.00	300.00	400.00		2,000.00	
Minneapolis & St. Louis						
Omaha & St. Louis						
St. Louis & North						
St. Louis & Northern						
Stout City & Pacific	23.75			91,422.00	65,416.76	
Union Pacific						
Union Pacific						
Wabash						
Winona & Southwestern		21,107.20				
Mississippi River Railroad & Toll Bridge Co.					14,504.50	1,796.40
Des Moines Union						
Burlington & Northwestern	42.70		771.28			
Burlington & Western	13,256.58	12,800.04	1,017.21	12,406.44		
Des Moines & Kansas City			266.61			
Total	\$1,070,008.32	200,262.31	107,272.14	759,876.66	834,784.54	\$54,068.1

* Includes line and other superstructure. * Standstills under this head in under receiver's certificates and do not appear in this table.

Total. \$1,070,068.52 \$ 599,362.31 \$ 197,363.14 \$ 270,876.96 \$ 834,794.54

TABLE V—COST OF ROAD, ETC., ETC.—Continued.

EXPENDITURES DURING THE YEAR—CONSTRUCTION CHARGED TO PROPERTY ACCOUNTS.

RAILROADS.	Total.	Other property.	Buildings, furniture and fixtures.	Shop and machine tools.	Engineering expenses.	Discount on receivables and other items.	Telephone.
Burlington, Cedar Rapids & Northern.	10,186.48	10,186.48	35,527.23	3,500.43	3,507.28	3,507.28	754.48
Albia & Centerville.							41,786.16
Chicago, Burlington & Northern.			137,434.14		1,025.66		
Kansas City, St. Jo. & Council Bluffs.			1,970.12				
St. Louis, Rock Island & Northwestern.			207,241.90		22,714.96		
St. Louis, Rock Island & Des Moines.							
Chicago, Iowa & Dakota.			67,761.46	26,000.00	9,771.81	26,000.00	
Chicago, Milwaukee & St. Paul.	115,032.96	115,032.96	27,976.74	278.14			
Chicago & North Western Pacific.	11,698.38						
Chicago & North Western.			29,313.17	10,136.57	714.11	30,000.00	71.68
Chicago, St. Paul & Kansas City.			1,365.26		1,282.52		
Chicago, St. Paul & Northern Pacific.							3,143.59
Chicago, Omaha Fe & California.							
Chicago, Omaha Fe & Northwestern.	96,029.41	96,029.41	1,180.25	1,184.22	1,367.56		
Des Moines, Northern & Western.	128.63		15,172.17	644.14			
Des Moines & Sioux City.			15,722.70	9,781.26			
Des Moines & Southern.							
Iowa Central.							
Iowa Northern.							
Keokuk & Western.							
Keokuk & W. P. Dodge.							
Minneapolis & St. Louis.							
Omaha & St. Louis.	25,964.10		5,810.23	134.50			
Omaha & St. Louis, Northwestern.							
Sioux City & Northern.							
Sioux City & Northern.							
Sioux City & Pacific.			6,672.27	4,222.72	6.00		
Sioux & Northern.			3,363.37				
Texas & Northern.							
Wabash.							
Wabash & Chicago.							
Winnon & Southwestern.							
Winnon & Southern.							
Mississippi River R. & Vt. Bridge Co.	4,181.41		7,000.00				
Des Moines Union.							
Burlington & Northern.							
Burlington & Northern.	9,900.77		1,711.26	818.46	223.26		
Burlington & Western.							
Des Moines & Kansas City.							
Totals.	285,455.46	135,267.41	930,002.50	72,001.51	41,154.16	400,931.57	60,267.71

*On the sale of securities there is a credit of \$53,192.40.

qualifying.

TABLE V—COST OF ROAD, ETC.—CONTINUED.

A. EXPENDITURES DURING THE YEAR—CONSTRUCTION CHARGED TO PROPERTY ACCOUNTS.

RAILROADS.	Sidings and yard extensions.	Terminal facilities and elevators.	Road built by contract.	Purchase of completed road.	Other items.	Total cost of construction during the year.
Burlington, Cedar Rapids & Northern	\$ 50,129.77			\$ 277,000.00	\$ 3,471.22	\$ 628,820.99
Albia & Centerville						\$ 5,245.49
Chicago, Burlington & Quincy			\$ 969,500.97	\$ 2,121,944.06		\$ 3,091,445.03
Chicago, Burlington & Kansas City	1,109.64					1,424.04
Kansas City, St. Jo. & Council Bluffs	1,708.20					115,513.11
St. Louis, Keokuk & Northwestern	15,908.72	508.34			2,771.49	148,000.30
Chicago, Ft. Madison & Des Moines			\$ 1,835,000.00			1,835,000.00
Chicago, Iowa & Dakota						\$ 84.00
Chicago, Milwaukee & St. Paul	102,377.96		101,216.37	25,000.00	15,086.55	1,001,170.28
Chicago & Northwestern	754,398.46				320,081.23	2,119,982.71
Chicago, Rock Island & Pacific						4,222,754.43
Chicago, St. Paul & Kansas City	19,828.25	76,445.16			110,902.21	288,141.55
Chicago, St. Paul, Minneapolis & Omaha	141,713.46	96.75			34,963.36	279,231.55
Chicago, Santa Fe & California	13,373.53				76,558.06	100,931.59
Crooked Creek	1,311.25	32,900.00	110,877.82	85,000.00		195,777.82
Des Moines, Northern & Western	20,108.73					518,690.12
Delaware & Sioux City					9,067.63	149,478.87
Bumstead & Shenandoah						
Iowa Central	22,434.37			238,340.15	2,907.96	291,551.05
Iowa Northern						300.00
Keokuk & Western						10,072.98
Mason City & Ft. Dodge	2,457.38					
Minneapolis & St. Louis						79,933.54
Omaha & St. Louis						
Prairie du Chien & McGregor		5,989.32				156,512.51
Sioux City & Northern						8,113.48
Sioux City & Pacific	4,738.48					
Tabor & Northern						
Union Pacific						
Wabash						
Winona & Northwestern						
Ames & College						
Mississippi River R. & T. & T. Bridge Co.						50,019.99
Des Moines Union						
NARROW GAUGE ROADS.						
Burlington & Northwestern						726.38
Burlington & Western						1,000.07
Des Moines & Kansas City		9,005.77			400.03	62,085.62
Totals	\$ 1,179,145.65	\$ 141,049.00	\$ 2,047,004.06	\$ 2,947,284.15	\$ 956,308.60	\$ 18,422,154.30

TABLE V—COST OF ROAD, ETC.—CONTINUED.

B. EQUIPMENT—CHARGED TO PROPERTY ACCOUNT.

RAILROADS.	Locomotives.	Passenger cars.	Shipping, passenger and dining cars.	Baggage, express and postal cars.	Freight cars.	Other cars of all classes.	Total for equipment.	Credit for property and material sold.	Gross total.
Burlington, Cedar Rapids & Northern	\$ 63,036.34			\$ 5,323.00	\$ 188,965.47	\$ 191,303.21	\$ 391,588.02		\$ 1,020,007.54
Albia & Centerville									
Chicago, Burlington & Quincy	629,821.98	179,942.41	17,619.10	4,188.34	1,018,983.48	121,512.34	2,009,707.65	109,050.67	7,615,332.44
Chicago, Burlington & Kansas City					5,426.00	1,175.00	6,601.00		1,221,194.11
St. Louis, Keokuk & Northwestern						210.00	210.00	204,145.19	149,110.30
Chicago, Ft. Madison & Des Moines									1,850,000.00
Chicago, Iowa & Dakota									\$ 84.00
Chicago, Milwaukee & St. Paul	78,502.95	38,864.40		19,700.55	781,801.12		918,964.28		1,920,124.06
Chicago & Northwestern	229,974.30	469,144.22		18,005.47	1,400,097.94	61,284.27	2,007,708.30	31,150.40	4,517,778.97
Chicago, Rock Island & Pacific							1,075,300.83		5,298,130.35
Chicago, St. Paul & Kansas City									288,141.55
Chicago, St. Paul, Minneapolis & Omaha	127,300.10	9,002.95			509,919.28	11,199.87	756,922.20	109,972.75	1,296,301.75
Crooked Creek	9,430.00			600.00	2,500.00	517.04	12,047.04		329,824.85
Des Moines, Northern & Western	27,009.12	500.00		10,475.50	425.00	1,212.83	30,612.45		348,281.57
Delaware & Sioux City									149,478.87
Bumstead & Shenandoah									
Iowa Central	21,021.34	6,000.00			63,255.50		90,276.84		661,507.92
Iowa Northern									
Keokuk & Western	7,535.85						6,794.30	720.55	7,194.30
Mason City & Ft. Dodge	5,724.70						5,778.50		15,849.54
Minneapolis & St. Louis									79,933.54
Omaha & St. Louis									
Prairie du Chien & McGregor									
Sioux City & Northern	17,400.00						17,400.00		174,462.86
Sioux City & Pacific					110,180.14		110,180.14		118,204.90
Tabor & Northern									
Union Pacific									
Wabash									
Winona & Northwestern									4,604,780.00
Ames & College									
Miss. River R. & T. & T. Bridge Co.									
Des Moines Union							9,000.00		68,110.87
NARROW GAUGE ROADS.									
Burlington & Northwestern								65.00	726.38
Burlington & Western									1,000.07
Des Moines & Kansas City	280.65	21,422.04			800.00	510.15	3,440.04		67,129.27
Totals	\$ 1,214,136.30	\$ 641,953.03	\$ 17,619.10	\$ 28,238.84	\$ 4,177,963.26	\$ 2,049,666.07	\$ 7,612,803.18	\$ 477,553.24	\$ 33,460,742.46

* Combination cars. * Includes shop machinery and tools, \$79,693.91.

REPORT OF RAILROAD COMMISSIONERS

TABLE VI.—INCOME ACCOUNT—CONTINUED.
REDUCTIONS FROM INCOME.

[illegible]

TABLE VI—INCOME ACCOUNT—CONTINUED.

[illegible]

TABLE VII—OPERATING EXPENSES—CONTINUED.

MAINTENANCE OF EQUIPMENT.

RAILROADS.	Repairs and re- newals of locomotives.		Repairs and re- newals of passenger cars.		Repairs and re- newals of freight cars.		Shop machin- ery, tools, etc.		Other expenses.		Total.
	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	
Burlington, Cedar Rapids & Northern	148,802.85		41,837.56		156,122.54		9,447.34		12,963.46		372,211.85
Abbia & Centerville	710.81				5,427.12						3,137.93
Chicago, Burlington & Quincy	1,388,224.03		2,114,782.05		13,021.83						3,503,107.28
Chicago, Burlington & Kansas City	17,452.05		2,608.10		30,793.43						33,742.64
Kansas City, St. Jo. & Council Bluffs	32,668.12		37,653.85		40,990.30						103,919.49
St. Louis, Keokuk & Northwestern	35,368.24		14,072.91		40,990.30						80,567.45
Chicago, Ft. Madison & Des Moines	320.00		19.75		137.17						476.92
Chicago, Iowa & Dakota	320.00		444.18		133.41						1,048.05
Chicago, Milwaukee & St. Paul	1,507,273.00		608,877.60		1,007,554.62		102,964.37				3,911,522.51
Chicago & Northwestern	1,193,999.00		228,615.78		1,517,103.62		80,963.89		2,408.95		2,120,081.23
Chicago, Rock Island & Pacific	802,848.20		364,387.95		744,484.00						1,911,688.02
Chicago, St. Paul & Kansas City	192,540.20		192,540.20		194,927.81		7,307.18		70,994.02		467,819.19
Chicago, St. Paul, Minneapolis & Omaha	304,501.50		90,717.20		508,377.41		42,928.31				946,528.91
Chicago, Santa Fe & California	331,123.71		71,140.60		301,917.87		13,721.06				800,153.50
Crooked Creek	131.63										161.68
Des Moines, Northern & Western	7,030.34		1,579.34		1,031.50						13,641.07
Dubuque & Sioux City	100,288.40		34,098.12		100,288.90		7,807.44				251,388.01
Humiston & Shenandoah	7,290.46		2,231.71		3,145.84						14,668.01
Iowa Central	70,048.06		20,704.89		74,413.86		4,076.16				175,243.30
Iowa Northern									1,109.64		1,109.64
Keokuk & Western	12,471.64		4,600.05		38,094.24		2,423.30		1,800.00		50,973.73
Mason City & Ft. Dodge	4,559.47		1,520.45		7,727.84		563.31				15,866.02
Minneapolis & St. Louis	17,306.03		13,464.69		81,318.38		3,357.37				171,477.67
Omaha & St. Louis	49,470.68		2,150.78		75,703.45		2,405.22				79,835.13
Prairie du Chien & McGregor	19,503.40				14,809.21						36,322.67
Sioux City & Northern	11,073.80		4,532.00		17,522.00		10,870.08				43,708.65
Sioux City & Pacific	1,450.12		75.00						100.00		1,625.12
Tabor & Northern											
Union Pacific	623,448.13		388,717.11		902,302.35		85,300.25		156,303.00		2,069,722.85
Wabash	5,112.69				4,006.35						9,119.04
Winona & Southwestern											
Ames & College											
Mississippi River R. R. & Toll Bridge Co.											
Des Moines Union	2,491.93						1,807.07		2,005.00		7,304.00
Burlington & Northwestern	2,612.20				3,400.31						6,012.70
Burlington & Western	6,430.54				6,136.95						12,567.49
Des Moines & Kansas City	8,064.28		3,130.55		1,812.97		390.07		660.62		16,777.49
Totals	7,908,149.08		4,141,862.30		6,479,444.42		281,313.07		192,803.90		18,933,575.39

* Includes passenger cars.

† Includes renewals of freight cars.

TABLE VII—OPERATING EXPENSES—CONTINUED.

CONDUCTING TRANSPORTATION.

RAILROADS.	Wages of en- gineers, fire- men, conductors, etc.		Fuel for loco- motives.		Water supply for locomotives, etc.		All other sup- plies for loco- motives.		Wages of other trainmen.		All other train supplies.		Wages of switchmen, freight handlers, etc.		Expenses of conducting freight trains, passenger trains, express trains, and other trains.	
	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢
Burlington, Cedar Rapids & Northern	214,695.00		274,200.25		16,742.90		11,960.05		30,645.18		37,738.20		50,144.74		68,647.31	
Abbia & Centerville	1,790.50		1,645.67		223.00		130.73		1,008.40		31.01				472.19	
Chicago, Burlington & Quincy	1,675,284.85		2,084,563.96		215,701.90		609,024.53		1,433,994.23		608,712.47		746,413.28		215,850.06	
Chicago, Burlington & Kansas City	48,838.07		3,208.84						22,824.22						7,915.18	
Kansas City, St. Jo. & Council Bluffs	30,108.40		12,854.47						128,010.21						215,041.17	
St. Louis, Keokuk & Northwestern	182,075.98		7,738.70						93,562.84						24,500.00	
Chicago, Ft. Madison & Des Moines	2,391.76		1,818.58		110.00		61.54		1,508.56		92.05				530.10	
Chicago, Iowa & Dakota	2,742.00		3,275.87		704.32		829.85		1,415.12		416.30					
Chicago, Milwaukee & St. Paul	1,977,391.36		2,284,281.28		75,012.50		60,548.66		1,021,077.41		293,835.00		771,020.98		479,097.42	
Chicago & Northwestern	2,249,431.72		2,649,628.48		124,214.25		110,018.77		1,774,859.56		230,500.50		862,285.23		382,111.06	
Chicago, Rock Island & Pacific	371,469.22		462,756.28		36,520.92		33,782.00		918,728.66		170,443.71		252,420.34		91,550.85	
Chicago, St. Paul & Kansas City	625,071.35		757,955.28		34,980.37		22,600.50		286,490.41		41,003.75		81,806.30		169,237.20	
Chicago, St. Paul, Minneapolis & Omaha	468,548.08		446,982.47		24,653.00		24,919.30		218,305.33		83,704.41		221,134.00		69,413.97	
Chicago, Santa Fe & California	2,412.63		1,117.04		54.07				18,031.96		1,507.15				1,229.28	
Crooked Creek	18,809.81		18,430.15		2,413.35				142,546.43		25,894.80		30,885.01		36,281.63	
Des Moines, Northern & Western	167,504.45		115,382.04		9,431.12		8,902.67		1,502.42		155.25				19,290.86	
Dubuque & Sioux City	12,827.83		12,028.05		1,030.20		601.12		12,288.60		897.29				24,469.38	
Humiston & Shenandoah	140,424.80		113,504.04		6,544.14		11,184.87		102,530.42		11,800.37		19,385.50			
Iowa Central	1,290.00		1,267.50		540.00		141.67		732.75		600.00		4,394.37			
Iowa Northern	24,629.86		17,562.69		1,713.44				12,528.71						2,230.42	
Keokuk & Western	2,477.30		9,127.98		1,043.08		435.15		71,840.72		12,582.98		34,240.54		24,945.28	
Mason City & Fort Dodge	99,848.96		124,404.31		7,814.61		4,745.35		35,538.69		5,668.82		9,317.77		7,419.11	
Minneapolis & St. Louis	47,273.90		73,454.39		3,761.81		2,928.89		25,510.00		11,399.00					
Omaha & St. Louis	2,460.00								17,435.00		4,501.97		8,375.97		7,790.00	
Prairie du Chien & McGregor	23,155.20		44,491.00		300.30				2,540.00						8,875.78	
Sioux City & Northern	37,670.00		50,361.04		2,613.70		2,019.86		25,665.07		5,422.62		11,284.80		203,662.01	
Sioux City & Pacific	1,500.00		870.00		100.00		50.00		677.13						720.00	
Tabor & Northern																
Union Pacific	1,111,048.19		762,472.44		69,846.69		45,465.01		705,190.30		68,664.92		380,192.72		203,662.01	
Wabash	11,802.00		16,137.10				8,909.50		2,078.96				1,500.00		720.00	
Winona & Southwestern																
Ames & College																
Mississippi River Railroad & Toll Bridge Co.																
Des Moines Union	2,988.85				663.73				2,928.80				8,024.81			
Burlington & Northwestern	18,000.00				1,772.11				4,828.90						390.00	
Burlington & Western	4,556.00		8,897.40		245.28		417.82		2,539.52		178.12					
Des Moines & Kansas City																
Totals	811,115,922.18		811,399,022.90		797,063.70		81,000,020.70		81,420,131.97		81,028,640.80		819,520.54		82,140,690.45	

* Includes fuel for locomotives.

TABLE VII—OPERATING EXPENSES—CONTINUED.

RAILROADS.	Wages of station agents, clerks and laborers.	Station employees.	Switching charges.	Car mileage—freight.	Leads and dunnage.	Injuries to persons.	Other expenses.	Fuel—consumption.
Burlington, Cedar Rapids & Northern	179,548.40	30,033.46	61.35	70,032.75	23,132.61	2,432.70	945.00	1,293,432.50
Albia & Centerville	1,508.17	78.65		1,219.24		309,349.56		12,554.13
Chicago, Burlington & Quincy	1,103,170.41	660,930.51		14,207.00	3,308.21		10	111,531.43
Kansas City, St. Jo. & Council Bluffs	134,728.56			12,678.44	21,228.97			604,218.19
Chicago, St. Paul & Northern Pacific	214,422.74	127.93	59.06	78,756.25	6,841.39			675,333.14
Chicago, Ft. Madison & Des Moines	2,225.49	124.73			339.76			13,031.60
Chicago, Iowa & Dakota	2,298.115.61	213,031.34	130,541.29	221,569.25	124,664.07			10,014,599.22
Chicago, Milwaukee & St. Paul	1,077,288.55	151,260.06	101,260.06	296,738.55	103,052.01			6,546,626.70
Chicago, Rock Island & Pacific	272,401.43	127,627.36	184,328.71	43,025.37	37,757.47			2,030,800.28
Chicago, St. Paul & Kansas City	12,845.90			12,845.90	37,757.47			6,546,626.70
Chicago, St. Paul & Northern Pacific	252,310.30	30,050.10	15,535.07	25,188.27	50,055.45			2,114,829.50
Chicago, Santa Fe & California	777.30	889.03			44.56			4,286.14
Crooked Creek	12,903.28		979.45	4,272.47	4,019.79			81,000.00
Des Moines, Northern & Western	1,208.25	1,215.70		42,033.04	189.35			61,264.94
Des Moines & Shenandoah	182,107.06	3,052.56	27,261.00	18,447.96	6,408.73			61,264.94
Iowa Central	15,544.44	324.53	2,177.41	2,095.92	389.14			102,386.27
Koschak & Western	5,032.60	219.40			100.25			70,725.13
Mason City & Ft. Dodge	21,727.01	3,019.41	755.49	22,041.29	1,200.25			475,502.25
Omaha & St. Louis	550.50				2,713.04			19,034.43
Prairie du Chien & McGregor	19,700.45	2,165.27	1,512.25	10,093.11	1,712.00			182,377.20
Sioux City & Northern	1,135.60	75.00	2,603.31	10,093.11	2,417.84			12,377.12
Tabor & Northern					1,002.29			888.63
Union Pacific	1,097,297.36	64,529.19		410,333.32	108,597.60			5,475,123.67
Winona & Northwestern		12,093.17			149.39			65.00
Ames & College	26,332.47				234.49			77,801.22
Mississippi River R. R. & Tolt Bridge Co.					214.06			16,600.00
Des Moines Union	6,200.75	210.00			1,084.02			20,075.79
Burlington & Northwestern								24,022.21
Des Moines & Kansas City								
Totals	9,300,000.27	924,001.08	537,600.50	300,000.78	813,829.93	339,902.74	736,542.86	106,600.49

* Includes wages of station agents, clerks and laborers.

† This total is the net expense after deducting \$801.33 credit for property and material sold.

TABLE VII—OPERATING EXPENSES—CONTINUED.

RAILROADS.	Salaries of station agents, clerks and laborers.	Salaries of station employees.	General office expenses.	Advertising and supplies.	Advertising.	Commissions.	Insurance.	Fuel—freight.
Burlington, Cedar Rapids & Northern	51,530.07	69,442.77	1,857.27	2,250.00	7,230.23	7,230.23	12,000.00	1,198.00
Albia & Centerville	977.25	600.00	65,899.71	255,465.35	126,312.31		127,004.14	
Chicago, Burlington & Quincy	12,800.18			1,100.31			3,001.90	
Kansas City, St. Jo. & Council Bluffs	92,597.96			23,616.56			3,357.81	
Chicago, St. Paul & Northern Pacific	73,200.35	1,003.47	333.24				55,000.91	
Chicago, Ft. Madison & Des Moines	2,000.27	204.16	204.16	212,725.45	44,000.00		33,777.77	
Chicago, Iowa & Dakota	2,000.27	204.16	204.16	212,725.45	44,000.00		33,777.77	
Chicago, Milwaukee & St. Paul	107,122.97	306,125.45	124,155.96	724,081.85	85,503.56		56,441.17	
Chicago, Rock Island & Pacific	495,284.96	104,133.45	622,087.29	150,138.45	93,481.32		14,603.00	
Chicago, St. Paul & Kansas City	91,503.29	91,503.29	20,000.00	50,000.14	9,617.76		15,000.00	
Chicago, St. Paul & Northern Pacific	91,503.29	91,503.29	20,000.00	50,000.14	9,617.76		15,000.00	
Chicago, Santa Fe & California	116,008.75	3,877.29		64,707.23	11,007.57		20,518.58	
Crooked Creek	1,150.00	2,000.35		500.56			3,542.50	
Des Moines, Northern & Western	23,001.67	50,413.95	13,891.78	37,000.00	8,251.89		10,000.00	
Des Moines & Shenandoah	23,001.67	50,413.95	13,891.78	37,000.00	8,251.89		10,000.00	
Iowa Central	23,001.67	50,413.95	13,891.78	37,000.00	8,251.89		10,000.00	
Koschak & Western	23,001.67	50,413.95	13,891.78	37,000.00	8,251.89		10,000.00	
Mason City & Ft. Dodge	8,155.34	10,133.45	2,000.00	2,000.00	3,302.51		6,728.45	
Omaha & St. Louis	8,155.34	10,133.45	2,000.00	2,000.00	3,302.51		6,728.45	
Prairie du Chien & McGregor	10,133.45	10,133.45	2,000.00	2,000.00	3,302.51		6,728.45	
Sioux City & Northern	8,000.00	10,133.45	2,000.00	2,000.00	3,302.51		6,728.45	
Tabor & Northern	10,133.45	10,133.45	2,000.00	2,000.00	3,302.51		6,728.45	
Union Pacific	8,112.19	8,112.19	1,107.46	1,800.00	711.00		1,228.18	
Winona & Northwestern	43,961.37	5,000.00		205,750.17	60,757.43		178,302.82	
Ames & College	8,871.39						25,817.46	
Mississippi River R. R. & Tolt Bridge Co.							233.75	
Des Moines Union	1,000.00						435.47	
Burlington & Northwestern	4,001.20						1,111.76	
Des Moines & Kansas City	5,111.34	1,200.00						
Totals	9,300,000.27	1,197,010.00	994,002.57	1,260,304.10	438,405.13	398,465.74	347,303.53	5,119.55

* Includes salaries of clerks.

† Includes clerks and general office expenses.

TABLE VII—OPERATING EXPENSES—CONTINUED.

RAILROADS.	Expenses of way and structures.	Expenses of stock, bonds and alterations.	Rents for freight cars and terminals.	Rents not otherwise provided for.	Legal expenses.	Stationery and printing.	Other general expenses.	Total.
Burlington, Cedar Rapids & Northern	3,388.72		4,250.00	4,347.37	8,388.74	20,050.94	1,074.92	213,790.37
Albia & Centerville				1,022.00	40.00	144.74	44.74	1,251.48
Chicago, Burlington & Quincy	20,771.56				97,861.56		43,155.45	1,721,223.23
Chicago, Burlington & Kansas City					1,446.42			18,903.17
Kansas City, St. Jo. & Council Bluffs					9,718.44	6,001.25		130,933.92
St. Louis, Keokuk & Northwestern					1,133.16	9,107.14		121,183.25
Chicago, Ft. Madison & Des Moines					813.74		940.75	8,626.40
Chicago, Iowa & Dakota	400.44	101.58		12.00	220.75	520.61	275.19	6,988.22
Chicago, Milwaukee & St. Paul	53,201.29	61,790.32	313,966.67	33,901.00	81,062.23	120,561.77	111,560.02	1,855,977.41
Chicago & Rock Island & Pacific	18,497.04	33,942.00	65,717.77	14,908.33	33,942.00	124,322.99		1,340,302.85
Chicago, St. Paul & Kansas City	15,207.21	203,796.49			23,462.45	41,022.21	30,244.00	868,034.87
Chicago, St. Paul, Minneapolis & Omaha	22,853.00	9,514.61		8,962.72	30,669.17	49,730.85		552,523.16
Chicago, Santa Fe & California					86,115.47	37,740.58		1,106,106.77
Crooked Creek								548.23
Des Moines, Northern & Western	54.71		51,193.61		1,993.96	2,035.67		80,123.94
Dubuque & Sioux City	5,070.14				24,574.34	22,556.16		223,545.71
Hamilton & Shenandoah					50.00			9,865.36
Iowa Central	1,384.54	2,230.40	20,251.75	3,082.60	6,930.69	18,564.52	14,117.06	106,370.73
Iowa Northern								1,604.80
Keokuk & Western			2,500.04	24.10	3,630.32	1,531.02		25,603.36
Mason City & Ft. Dodge	225.87				1,646.37	1,247.95		13,775.83
Minneapolis & St. Louis	1,290.72	61,797.50			22,270.87	12,423.16	2,128.21	197,759.58
Omaha & St. Louis		1,560.06		1,743.44	11,695.75	3,297.31		56,420.44
Prairie du Chien & McGregor								192.10
Sioux City & Northern				627.40	1,045.35	4,093.48	3,367.24	47,438.90
Sioux City & Pacific	1,818.78			1,277.54	1,928.14	3,733.33		27,101.47
Tabor & Northern			5.00		79.50	30.43		300.55
Union Pacific			22,252.24	62,625.37	14,027.33	34,355.42		864,335.94
Winona & Northwestern	212.20	2,260.19	200.00	110.16				3,900.55
Ames & College								3,954.76
Miss. River R. R. & Toll Bridge Co.					422.25	903.00		5,284.60
Des Moines Union R. R.					118.00			5,828.36
NARROW GAUGE ROADS.					1,556.65	671.39	21,816.22	30,322.00
Burlington & Northwestern								
Hurlington & Western								
Des Moines & Kansas City	244.00							
Totals	\$ 211,838.28	\$ 118,984.70	\$ 1,547,295.82	\$ 105,900.21	\$ 697,517.05	\$ 706,534.04	\$ 505,312.24	\$ 11,190,642.96

TABLE VII—OPERATING EXPENSES—CONTINUED.

RAILROADS.	Maintenance of way and structures.	Maintenance of equipment.	Conducting transportation.	General expenses.	Total.
Burlington, Cedar Rapids & Northern	251,500.67	100,285.42	243,905.97	87,925.56	683,617.62
Albia & Centerville	7,202.29	784.48	2,550.86	466.31	11,983.95
Chicago, Burlington & Quincy	1,589,633.37	792,908.69	2,338,630.23	608,911.23	6,530,783.52
Chicago, Burlington & Kansas City	33,656.90	9,012.39	40,841.77	6,871.20	90,982.26
Kansas City, St. Jo. & Council Bluffs	66,488.51	40,564.28	177,118.01	41,860.15	325,970.95
St. Louis, Keokuk & Northwestern	75,973.82	21,294.77	97,568.65	30,805.97	430,214.22
Chicago, Ft. Madison & Des Moines	71.00	96.75	2,303.65	2,150.10	5,418.77
Chicago, Iowa & Dakota	4,400.88	202.01	3,702.50	1,720.30	10,140.00
Chicago, Milwaukee & St. Paul	1,448,953.98	1,110,227.10	2,724,650.45	763,794.96	6,048,048.07
Chicago & Rock Island & Pacific	1,361,560.49	618,708.72	2,541,772.22	490,644.81	5,502,686.24
Chicago, St. Paul & Kansas City	1,221,329.43	713,117.75	2,494,577.49	562,368.25	5,991,334.92
Chicago, St. Paul, Minneapolis & Omaha	187,826.72	116,386.49	677,286.56	363,693.52	1,335,093.30
Chicago, Santa Fe & California	274,121.77	169,176.48	977,336.47	197,020.75	1,617,655.47
Crooked Creek	190,463.50	199,816.29	614,917.73	276,085.60	1,281,285.18
Des Moines, Northern & Western	4,423.49	22,890.04	24,693.81	21,693.86	74,090.20
Dubuque & Sioux City	218,011.66	66,862.04	265,241.11	111,983.23	662,198.04
Hamilton & Shenandoah	29,868.54	5,037.63	18,611.61	4,310.50	56,828.28
Iowa Central	128,740.50	43,176.25	144,678.12	37,550.33	272,661.19
Iowa Northern	80,828.37	30,001.73	65,754.88		196,585.04
Keokuk & Western	15,712.02	2,367.28	12,946.41	2,297.52	31,833.17
Mason City & Ft. Dodge	151,294.00	28,728.00	186,229.47	87,417.34	434,259.50
Minneapolis & St. Louis	19,339.84	12,109.39	42,091.34	13,900.31	87,440.88
Omaha & St. Louis	1,000.00		19,038.45	17,467.15	38,105.60
Prairie du Chien & McGregor	30,447.88	13,909.02	64,283.25	18,641.61	117,281.75
Sioux City & Northern	32,030.11	18,571.29	106,578.37	15,000.49	191,690.17
Sioux City & Pacific	690.29	534.12	1,418.10	82.69	2,725.20
Tabor & Northern					
Union Pacific	213,409.50	985,120.12	1,496,800.87	342,025.70	3,137,355.19
Winona & Northwestern					
Ames & College	13,778.17	3,959.30	7,821.00	2,536.61	27,116.10
Mississippi River R. R. & Toll Bridge Co.	12,040.88	5,415.29	10,803.02	2,510.00	30,774.19
Des Moines Union R. R.	13,125.77	7,753.05	9,196.77	2,040.00	40,093.15
Des Moines & Kansas City					
Totals	\$ 8,564,492.55	\$ 4,723,977.66	\$ 17,651,130.80	\$ 4,279,748.84	\$ 25,220,350.85

TABLE VI.—OPERATING EXPENSES—CONTINUED.

RAILROADS.	CHARGEABLE TO FREIGHT TRAFFIC.					Grand total.	Operating expenses per mile of road.	Operating expenses per train mile.	Percentage of operating expenses to earnings.
	Maintenance of way and structures.	Maintenance of equipment.	Combining and re-equipment.	General expenses.	Total.				
Hartington, Cedar Rapids & Northern	638,289.45	271,925.48	896,326.05	128,872.17	1,945,413.15	2,747,236.30	32.00	98.50	65.50
Albia & Centerville	31,796.63	2,532.45	9,508.37	3,007.32	46,844.77	46,844.77	1.92	1,714.00	130.00
Chicago, Burlington & Quincy	2,925,297.81	2,710,000.29	6,568,837.41	1,113,222.00	13,217,357.51	19,887,726.63	2,969.82	93.00	62.00
Chicago, Burlington & Kansas City	58,504.29	31,730.41	70,369.26	12,601.87	166,605.83	256,708.79	1,106.00	72.37	70.00
Kansas City, St. Jo. & Council Bluffs	135,132.86	86,177.13	122,640.16	97,653.77	341,603.92	1,022,871.90	3,554.80	34.95	50.00
St. Louis, Keokuk & Northwestern	104,847.19	64,772.98	384,721.50	79,736.26	634,675.93	1,004,831.65	4,654.67	50.02	60.00
Chicago, Ft. Madison & Des Moines	2,343.15	277.21	7,601.60	6,477.30	16,693.26	21,633.05	406.26	66.124	60.00
Chicago, Iowa & Dakota	12,322.65	780.04	11,288.70	5,169.82	20,459.21	40,541.28	1,531.49	60.00	60.00
Chicago, Milwaukee & St. Paul	2,746,520.50	2,801,248.41	7,280,658.89	1,092,182.45	13,900,609.34	20,017,854.41	3,475.84	71.193	61.75
Chicago & Northwestern	2,774,556.97	2,511,325.51	7,050,030.85	880,357.57	13,116,444.90	19,198,552.22	2,638.31	60.372	61.05
Chicago, Rock Island & Pacific	1,700,814.94	1,228,570.36	4,044,026.57	884,404.79	7,257,800.35	12,949,581.55	3,777.38	63.271	70.08
Chicago, St. Paul & Kansas City	357,315.72	140,553.30	1,505,560.48	327,481.85	2,326,911.35	3,928,871.90	4,390.30	81.197	60.00
Chicago, St. Paul, Minneapolis & Omaha	1,010,938.71	777,402.43	1,051,404.03	305,512.41	3,145,855.58	5,715,711.00	2,668.59	64.35	64.35
Chicago, Santa Fe & California	50,000.00	600,327.30	1,525,918.64	730,021.11	3,356,266.95	4,611,622.12	8,949.96	75.54	60.00
Crooked Creek	4,273.44	651.09	4,284.14	1,688.32	10,897.99	10,897.99	486.36	60.00	60.00
Des Moines, Northern & Western	34,701.38	8,502.63	85,407.84	61,848.61	190,848.61	253,440.49	1,714.00	78.013	60.00
Dubuque & Sioux City	227,077.34	182,495.97	400,935.92	127,562.49	1,137,071.72	1,287,140.71	4,325.23	60.00	60.00
Hannibal & Shenandoah	36,282.09	9,694.26	32,561.73	5,535.88	84,130.51	140,626.45	1,471.25	60.00	60.00
Iowa Central	284,827.65	122,165.16	474,137.14	100,775.14	1,000,944.73	1,374,008.94	2,701.39	50.476	72.77
Iowa Northern	5,541.88	1,165.64	3,312.62	1,604.90	11,625.94	11,625.94	1,690.33	114.827	79.33
Keokuk & Western	31,835.04	19,174.03	35,579.88	12,004.74	100,599.69	208,723.29	1,823.04	70.895	60.00
Mason City & Ft. Dodge	14,778.90	14,778.90	6,600.31	55,560.59	91,718.70	91,718.70	1,167.70	60.00	60.00
Minneapolis & St. Louis	188,119.50	142,749.54	291,273.28	110,362.24	732,519.56	1,160,886.80	3,173.39	1,003.01	60.00
Omaha & St. Louis	68,782.89	67,725.75	232,254.78	42,814.93	412,578.35	499,025.42	4,445.76	82.390	65.85
Prairie du Chien & McGregor	10,764.36	18,000.95	28,000.95	68,840.45	125,606.71	125,606.71	2,433.93	71.447	61.92
Sioux City & Northern	41,336.70	33,137.27	36,072.78	12,000.07	122,546.82	206,190.07	2,409.04	77.890	71.02
Sioux City & Pacific	9,000.00	1,100.00	2,760.81	147.00	5,918.81	8,879.81	1,008.79	60.018	73.87
Tabor & Northern	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
Union Pacific	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
Wabash	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
Winona & Southwestern	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
Ames & College	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
Mississippi River R. R. & Toll Bridge Co.	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
Des Moines Union Railway Co.	1,408,600.00	1,477,602.73	4,300,272.80	661,791.14	7,788,266.67	10,882,586.56	5,030.21	70.801	75.28
SAKOW GAUGE ROADS	14,928.34	3,175.40	8,828.00	2,747.99	29,679.73	56,491.87	1,458.00	1,71,076	68.90
Burlington & Western	13,959.11	7,778.25	22,273.77	3,359.37	47,360.50	85,544.62	1,306.90	90.00	90.00
Des Moines & Kansas City	20,245.56	9,944.47	15,715.50	2,181.30	47,186.83	111,280.13	1,306.90	90.00	90.00
Totals	403,514,831.20	312,543,130.78	888,234,777.57	164,004,306.61	1,768,303,046.16	2,600,732,628.35	100,732,628.35	90.00	90.00

TABLE VIII.—PASSENGER AND FREIGHT TRAIN MILEAGE, ENTIRE LINE.

RAILROADS.	PASSENGER TRAFFIC.					Grand total.	Operating expenses per mile of road.	Operating expenses per train mile.	Percentage of operating expenses to earnings.
	Number of passenger trains.	Number of passenger trains.	Number of passenger trains.	Number of passenger trains.	Number of passenger trains.				
Hartington, Cedar Rapids & Northern	763,198	30,647,915	41,080.8	807,086.82	11,138.6	1,027,197,368	948.31	83.252	65.50
Albia & Centerville	7,446	119,498	15,000	4,067.00	33.1	40,994.00	1,608.54	125.37	60.00
Chicago, Burlington & Quincy	6,962,541	280,615,084	27,300	6,782,715.90	56.9	67,874,812	499.93	77.500	62.00
Chicago, Burlington & Kansas City	474,742	19,745,497	41,097	303,045.04	1,035.0	618,446.07	2,000.50	1,070.70	60.00
Kansas City, St. Jo. & Council Bluffs	330,612	10,316,307	48,499	275,016.07	11.1	443,047.25	1,940.00	31.775	60.00
St. Louis, Keokuk & Northwestern	15,388	280,830	15,000	7,030.19	54.5	10,119.14	318.95	87.410	60.00
Chicago, Ft. Madison & Des Moines	18,920	231,044	12,179	6,734.75	32.3	2,260,680.77	1,521.63	1,151.11	60.00
Chicago, Iowa & Dakota	8,009,508	270,877,083	33,744	6,074,513.85	83.1	6,280,680.77	1,017.16	60.00	60.00
Chicago, Milwaukee & St. Paul	16,281,298	242,688,438	27,631	7,407,442.47	48.5	6,192,100.14	1,770.07	94.829	60.00
Chicago & Northwestern	16,281,298	242,688,438	27,631	5,177,814.96	91.4	6,003,680.58	1,770.07	94.829	60.00
Chicago, Rock Island & Pacific	4,861,605	274,330,360	40,000	5,177,814.96	91.4	6,003,680.58	1,770.07	94.829	60.00
Chicago, St. Paul & Kansas City	1,164,702	43,484,143	30,026	1,168,727.19	45.8	1,279,307.77	1,377.10	1,208.33	60.00
Chicago, St. Paul, Minneapolis & Omaha	1,802,792	82,647,454	45,848	2,085,206.51	113.5	2,085,206.51	2,085.21	1,210.23	60.00
Chicago, Santa Fe & California	550,121	36,251,800	46,380	810,074.51	1,135.9	1,407,858.06	2,508.27	74.835	60.00
Crooked Creek	140,943	3,017,761	21,411	83,831.71	39.4	100,472.67	674.31	1,022.84	60.00
Des Moines, Northern & Western	773,548	24,688,438	27,631	730,703.31	96.7	808,623.58	1,468.81	60.00	60.00
Dubuque & Sioux City	33,445	1,303,328	25,500	33,038.11	92.7	43,243.44	453.91	60.00	60.00
Hannibal & Shenandoah	33,445	1,303,328	25,500	33,038.11	92.7	43,243.44	453.91	60.00	60.00
Iowa Central	33,445	1,303,328	25,500	33,038.11	92.7	43,243.44	453.91	60.00	60.00
Iowa Northern	61,325	2,487,541	17,900	95,198.94	71.9	100,472.67	674.31	1,022.84	60.00
Keokuk & Western	194,352	1,198,275	19,000	201,354.94	66.3	201,354.94	2,013.55	1,114.83	60.00
Mason City & Ft. Dodge	60,300	17,929,430	21,408	802,338.66	78.9	100,472.67	674.31	1,022.84	60.00
Minneapolis & St. Louis	119,004	4,930,342	41,222	123,796.43	1,048.4	1,048,400.00	1,048.40	1,132.59	60.00
Omaha & St. Louis	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Prairie du Chien & McGregor	245,743	9,473,450	38,280	247,014.13	1,009.9	247,014.13	2,470.14	1,819.72	60.00
Sioux City & Northern	9,900	70,988	8,000	2,250.33	22.7	91,088.00	910.88	910.88	60.00
Sioux City & Pacific	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Tabor & Northern	9,900	70,988	8,000	2,250.33	22.7	91,088.00	910.88	910.88	60.00
Union Pacific	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Wabash	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Winona & Southwestern	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Ames & College	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Miss. River R. R. & Toll Bridge Co.	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
Des Moines Union	223,254	2,232,464	42,326	68,328.76	21.0	54,185.98	508.30	30.825	60.00
SAKOW GAUGE ROADS	14,928.34	3,175.40	8,828.00	2,747.99	29,679.73	56,491.87	1,458.00	1,71,076	68.90
Burlington & Western	13,959.11	7,778.25	22,273.77	3,359.37	47,360.50	85,544.62	1,306.90	90.00	90.00
Des Moines & Kansas City	20,245.56	9,944.47	15,715.50	2,181.30	47,186.83	111,280.13	1,306.90	90.00	90.00
Totals	47,407,383	1,568,172,031	12,750,710.97	836,720,070.97	90.8	1,645,387,419.00	100,732,628.35	90.00	90.00

* East of Missouri River.

TABLE IX—

RAILROADS.	LOCOMOTIVES.				PASSENGER.			
	Passenger.	Freight.	Switching.	Total.	Engaged with train service.	Added during year.	First-class passenger.	Second-class passenger.
Burlington, Cedar Rapids & Northern	31	71	11	114	106	10	30	17
Albia & Centerville	92	318	106	516	506	41	251	59
Chicago, Burlington & Quincy	13	19	10	42	40	2	11	2
Chicago, Burlington & Kansas City	9	14	1	24	23	1	4	7
Kansas City, St. Jo. & Council Bluffs	1	1	1	3	3	3	1	1
St. Louis, Kookak & Northwestern	1	1	1	3	3	3	1	1
Chicago, Ft. Madison & Des Moines	1	1	1	3	3	3	1	1
Chicago, Iowa & Dakota	1	1	1	3	3	3	1	1
Chicago, Milwaukee & St. Paul	1	1	1	3	3	3	1	1
Chicago & Northwestern	1	1	1	3	3	3	1	1
Chicago, Rock Island & Pacific	1	1	1	3	3	3	1	1
Chicago, St. Paul & Kansas City	1	1	1	3	3	3	1	1
Chicago, St. Paul, Minneapolis & Omaha	1	1	1	3	3	3	1	1
Chicago, Santa Fe & California	1	1	1	3	3	3	1	1
Crooked Creek	1	1	1	3	3	3	1	1
Des Moines, Northern & Western	1	1	1	3	3	3	1	1
Delaware & Shore City	1	1	1	3	3	3	1	1
Hannibal & Shenandoah	1	1	1	3	3	3	1	1
Iowa Central	1	1	1	3	3	3	1	1
Iowa Northern	1	1	1	3	3	3	1	1
Kosciusko & Western	1	1	1	3	3	3	1	1
Macon City & Ft. Dodge	1	1	1	3	3	3	1	1
Minneapolis & St. Louis	1	1	1	3	3	3	1	1
Omaha & St. Louis	1	1	1	3	3	3	1	1
Prairie du Chien & McGregor	1	1	1	3	3	3	1	1
Sioux City & Northern	1	1	1	3	3	3	1	1
Sioux City & Pacific	1	1	1	3	3	3	1	1
Tabor & Northern	1	1	1	3	3	3	1	1
Union Pacific	1	1	1	3	3	3	1	1
Walsh	1	1	1	3	3	3	1	1
Winona & Southwestern	1	1	1	3	3	3	1	1
Amos & College	1	1	1	3	3	3	1	1
Miss. River Rd. & Todd Bridge Co.	1	1	1	3	3	3	1	1
Des Moines Union	1	1	1	3	3	3	1	1
NARROW GAUGE ROADS.								
Burlington & Northwestern	1	1	1	3	3	3	1	1
Burlington & Western	1	1	1	3	3	3	1	1
Des Moines & Kansas City	1	1	1	3	3	3	1	1
Totals	1,022	2,236	617	4,875	4,648	3,276	1,630	274

DESCRIPTION OF EQUIPMENT.

CARS.	PASSENGER CARS.										FREIGHT CARS.									
	Passenger.	Baggage, express and postal.	Other cars.	Total.	Engaged with train service.	Added during year.	Box.	Flat.	Stock.	Coal.	Refrigerator.	Others.	Total.	Engaged with train service.	Added during year.	Box.	Flat.	Stock.	Coal.	Refrigerator.
Burlington, Cedar Rapids & Northern	18	72	72	162	154	8	3,494	497	150	301	45	50	4,519	906	1,119	628	29	29	29	29
Albia & Centerville	107	8	8	123	123	0	14,126	1,115	2,520	2,810	356	0	21,025	6,260	4,556	1,345	29	29	29	29
Chicago, Burlington & Quincy	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, Burlington & Kansas City	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Kansas City, St. Jo. & Council Bluffs	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
St. Louis, Kookak & Northwestern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, Ft. Madison & Des Moines	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, Iowa & Dakota	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, Milwaukee & St. Paul	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago & Northwestern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, Rock Island & Pacific	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, St. Paul & Kansas City	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, St. Paul, Minneapolis & Omaha	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Chicago, Santa Fe & California	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Crooked Creek	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Des Moines, Northern & Western	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Delaware & Shore City	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Hannibal & Shenandoah	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Iowa Central	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Iowa Northern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Kosciusko & Western	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Macon City & Ft. Dodge	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Minneapolis & St. Louis	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Omaha & St. Louis	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Prairie du Chien & McGregor	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Sioux City & Northern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Sioux City & Pacific	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Tabor & Northern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Union Pacific	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Walsh	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Winona & Southwestern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Amos & College	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Miss. River Rd. & Todd Bridge Co.	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Des Moines Union	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
NARROW GAUGE ROADS.																				
Burlington & Northwestern	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Burlington & Western	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Des Moines & Kansas City	2	2	2	6	6	0	62	62	62	62	62	62	311	311	311	311	311	311	311	311
Totals	114,906	400,625	5,049	2,074	2,951,194	81,370	12,800	11,371	13,000	1,544	4,022	125,490	25,961	30,712	9,259	49	49	49	49	49

* Includes flat cars.

REPORT OF RAILROAD COMMISSIONERS

TABLE VI. TRAIN BRAKES AND AUTOMATIC COUPLERS—CLASSIFIED.

[illegible]

CONTINUATION OF REPORT ON THE INVESTIGATION OF THE EFFECTS OF THE 1964-65 FLOODS ON THE RIVERS OF THE UNITED STATES—CONTINUED.

[illegible]

TABLE XI—TRAIN BRAKES AND AUTOMATIC COUPLERS—CLASSIFIED—CONTINUED.

RAILROADS.	CARS IN COMPANY'S SERVICE.										CARS LEASED.										Grand total of cars.	Grand total of train brakes.	Grand total automatic couplers.
	EQUIPPED WITH TRAIN BRAKE.					EQUIPPED WITH AUTOMATIC COUPLER.					EQUIPPED WITH TRAIN BRAKE.					EQUIPPED WITH AUTOMATIC COUPLER.							
	Number of cars in service.	Westinghouse.	Heintz.	Other.	Total.	Number of cars.	Westinghouse.	Heintz.	Other.	Total.	Number of cars.	Westinghouse.	Heintz.	Other.	Total.	Number of cars.	Westinghouse.	Heintz.	Other.	Total.			
Burlington, Cedar Rapids & Northern.	129	1	1	2	4	1	1	1	1	4	1	1	1	1	4	1	1	1	1	4	1,721	1,047	1,849
Albia & Centerville.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	21,715	4,765	4,765
Chicago, Burlington & Quincy.	370	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	222	22	22
Chicago, Burlington & Kansas City.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	979	230	230
Kansas City St. Jo. & Council Bluffs.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	523	115	117
St. Louis, Keokuk & Northwestern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	26	30	30
Chicago, Ft. Madison & Des Moines.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	18	18	18
Chicago, Iowa & Dakota.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	35,822	5,147	5,297
Chicago, Milwaukee & St. Paul.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	28,784	9,015	7,419
Chicago & Northwestern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	13,979	5,099	8,874
Chicago, Rock Island & Pacific.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	4,455	80	80
Chicago, St. Paul & Kansas City.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	9,638	3,104	3,104
Chicago, St. Paul, Minneapolis & Omaha.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	2,119	4	4
Chicago, Santa Fe & California.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	11	57	57
Crooked Creek.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	351	45	45
Des Moines, Northern & Western.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	38	38	38
Dubuque & Sioux City.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1,045	36	491
Humeston & Shenandoah.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Iowa Central.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Iowa Northern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Keokuk & Western.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Mason City & Ft. Dodge.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Minneapolis & St. Louis.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	2,294	36	38
Omaha & St. Louis.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	535	9	9
Prairie du Chien & McGregor.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Sioux City & Northern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Sioux City & Pacific.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Tabor & Northern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Union Pacific.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	25,454	815	357
Wabash.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	338	106	6
Winona & Southwestern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Ames & College.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Mississippi River R. R. & T. & T. Bridge Co.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
Des Moines Union.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1
NARROW GAUGE ROADS.																							
Burlington & Northwestern.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	125	5	2
Burlington & Western.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	274	4	4
Des Moines & Kansas City.	12	1	1	1	3	1	1	1	1	3	1	1	1	1	3	1	1	1	1	3	218	15	15
Totals.	2,824	38	136	128	16	1,111	150	1	1	1,259	14,452	23	23	23	300	325	146,721	29,047	34,315				

TABLE XII—CONDITION OF ROADS IN IOWA.

RAILROADS.	Mileage operated in the State.	Mileage in the State not included in any other reports.	Mileage of second track.	No. of stockholders in the State.	Amount of stock held in the State.	Amount of stock representing road in Iowa.	Amount of debt representing road in Iowa.	Grand total stock and debt representing road in Iowa.
Burlington, Cedar Rapids & Northern.	894.12	892.73	914	88,800.00	6,666,325.00	12,701,705.16	18,800,234.16	88,000.00
Albia & Centerville.	24.10	24.10	12	127,100.00	400,000.00			
Chicago, Burlington & Quincy.	779.72	750.16	88.15					
Burlington & Missouri River in Nebraska.	3.96	3.96						
Chicago, Burlington & Kansas City.	116.75	77.94						
Kansas City St. Jo. & Council Bluffs.	52.32	80.47						
St. Louis, Keokuk & Northwestern.	52.94	51.59						
Chicago, Ft. Madison & Des Moines.	50.00	50.00						
Chicago, Iowa & Dakota.	26.50	26.50	15	161,200.00	745,200.00	297,000.00		
Chicago, Milwaukee & St. Paul.	1,162.12	1,162.12	58.54	19,000,885.00	34,882,550.00	53,888,525.00		
Chicago & Northwestern.	1,067.75	1,065.69	12.33	477,200.00	18,108,178.04	31,155,758.52	49,237,938.56	
Chicago, Rock Island & Pacific.	468.55	465.42	81	101,625.00	8,897,000.00	18,125,311.61	36,021,217.61	
Chicago, St. Paul & Kansas City.	132.05	74.50		10,000.00	1,872,756.96	1,305,052.71	3,177,819.67	
Chicago, St. Paul, Minneapolis & Omaha.	149.36	149.36	1	100,000.00	600,750.00	605,000.00	1,311,750.00	
Chicago, Santa Fe & California.	53.27	53.27	7	420,000.00	4,000,000.00	2,300,000.00	6,300,000.00	
Crooked Creek.	149.36	149.36		900.00	7,367,327.71	9,021,994.05	16,019,362.37	
Des Moines, Northern & Western.	573.24	573.24	9	4,800.00	11,204,430.52	5,200,147.60	16,525,582.12	
Dubuque & Sioux City.	80.45	80.45		300,000.00	30,000.00	30,000.00	149,000.00	
Humeston & Shenandoah.	802.85	802.85	1	20,200.00	2,040,000.00	102,100.00	2,142,100.00	
Iowa Central.	1.95	1.95		900,000.00	2,280,000.00	2,280,000.00	2,300,000.00	
Keokuk & Western.	82.40	82.40	1	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	
Mason City & Ft. Dodge.	137.60	137.60	34	19,200.00	3,051,912.00	2,199,291.00	8,851,194.00	
Minneapolis & St. Louis.	67.03	67.03		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	
Omaha & St. Louis.	100.41	80.49	17	11,300.00	1,155,000.00	1,540,000.00	2,685,000.00	
Prairie du Chien & McGregor.	80.47	80.47		1,000.00	1,640,470.75	2,430,200.17	3,988,670.92	
Sioux City & Northern.	8.79	8.79	20	44,800.00	30,384.00		48,884.00	
Sioux City & Pacific.	4.15	4.15	2					
Tabor & Northern.	124.03	86.00						
Union Pacific.	23.41	23.41	40	30,000.00	30,000.00	2,900.00	22,500.00	
Wabash.	2.98	2.98						
Winona & Southwestern.	2.70	2.70	6	3,500.00	800,000.00	311,000.00	911,000.00	
Ames & College.	32.50	32.50						
Mississippi River Railroad & T. & T. Bridge Co.	70.70	70.70						
Des Moines Union.	100.00	100.00						
NARROW GAUGE ROADS.	32.50	32.50						
Burlington & Northwestern.	70.70	70.70						
Burlington & Western.	100.00	100.00						
Des Moines & Kansas City.	100.00	100.00						
Totals.	8,673.76	8,407.34	162.04	770,817,992.00	99,404,151,608.00	258,767,704.82	482,538,500.54	

TABLE XII—CONDITION OF ROADS IN IOWA—CONTINUED.

RAILROADS.	Cost of the property in Iowa.	Actual present cash value of the property in Iowa.	Miles of freight road in Iowa.	Miles of unimproved road in Iowa.	Average cost of building.	Total cost of value.	Miles of freight road in Iowa.	Miles of unimproved road in Iowa.	Average cost of building.	Total cost of value.
Burlington, Cedar Rapids & Northern	\$ 21,948,867.00	\$ 15,631,706.00	811.25	10.25	\$ 222.00	\$ 181,622.40	811.25	10.25	\$ 222.00	\$ 181,622.40
Albia & Centerville	400,000.00	400,000.00	10.25	10.25	38.10	392.85	10.25	10.25	38.10	392.85
Chicago, Burlington & Quincy	29,113,912.72	29,113,912.72	114.80	5.24	217.86	25,546.12	114.80	5.24	217.86	25,546.12
Burlington & Missouri River in Nebraska			103.40	8.74	275.00	28,797.50	103.40	8.74	275.00	28,797.50
Chicago, Burlington & Kansas City			90.00	21.08	217.86	11,540.00	90.00	21.08	217.86	11,540.00
Kansas City, St. Jo. & Council Bluffs	1,878,000.00	1,878,000.00	60.00	30.00			60.00	30.00		
St. Louis, Keokuk & Northwestern	52,454.96	52,454.96	50.00	3.00	160.00	8,000.00	50.00	3.00	160.00	8,000.00
Chicago, Ft. Madison & Des Moines	51,717,110.30	51,717,110.30	2,814.58	145.98	100.00	281,458.00	2,814.58	145.98	100.00	281,458.00
Chicago, Iowa & Dakota	44,430,437.02	44,430,437.02	2,190.00	61.62			2,190.00	61.62		
Chicago, Milwaukee & St. Paul			1,500.10	27.84			1,500.10	27.84		
Chicago & Northwestern			880.12	21.21	190.547.31	61,990.16	880.12	21.21	190.547.31	61,990.16
Chicago, Rock Island & Pacific	25,800,478.96	25,800,478.96	149.50	192.00	35,978.00	15,411.49	149.50	192.00	35,978.00	15,411.49
Chicago, St. Paul, Minneapolis & Omaha	1,501,730.00	1,501,730.00	182.40	7,338.21		9,412.41	182.40	7,338.21		9,412.41
Chicago, Santa Fe & California	225,000.00	225,000.00	14.00	9.27		4.00	14.00	9.27		4.00
Crook Creek	6,560,000.00	6,560,000.00	248.00	52.00	196.78	45,407.88	248.00	52.00	196.78	45,407.88
Des Moines, Northern & Western	16,651,648.62	16,651,648.62	1,054.28	250.00		86,707.88	1,054.28	250.00		86,707.88
Dubuque & Sioux City	10,527,510.00	10,527,510.00	190.00	190.00	22,355.56	4,298.52	190.00	190.00	22,355.56	4,298.52
Humiston & Shenandoah	10,519,010.00	10,519,010.00	800.70			41,780.78	800.70			41,780.78
Iowa Central	2,254,417.87	2,254,417.87	2.00	4.00		514.40	2.00	4.00		514.40
Iowa Northern	2,403,588.88	2,403,588.88	181.45	15.00	158.24	27,169.19	181.45	15.00	158.24	27,169.19
Keokuk & Western	180.00	180.00	130.70	6.90		15,271.80	130.70	6.90		15,271.80
Macon City & Ft. Dodge	3,635,916.40	3,635,916.40	67.00			8,330.85	67.00			8,330.85
Minneapolis & St. Louis	12,300.00	12,300.00				94.90				94.90
Omaha & St. Louis	2,869,482.80	2,869,482.80	77.00			6,025.49	77.00			6,025.49
Prairie du Chien & McGregor	4,250,640.20	4,250,640.20	100.40	47	156.80	21,485.00	100.40	47	156.80	21,485.00
Sioux City & Northern	71,964.25	71,964.25	9.00	5.38	110.00	500.00	9.00	5.38	110.00	500.00
Sioux City & Pacific	3,281,732.02	3,281,732.02	103.80	6.90	143.75	14,921.25	103.80	6.90	143.75	14,921.25
Tabor & Northern	88,778.31	88,778.31	22.41	129.75		23.41	22.41	129.75		23.41
Union Pacific	34,012.08	34,012.08	2.50	73	100.00	400.00	2.50	73	100.00	400.00
Wabash	567,775.00	567,775.00	31.28	14.40	250.42	6,298.97	31.28	14.40	250.42	6,298.97
Winona & Southwestern			30.56	30.14	252.01	12,792.00	30.56	30.14	252.01	12,792.00
Ames & College			0.00	30.00	150.00	19,500.00	0.00	30.00	150.00	19,500.00
Missouri River R. R. & Toll Bridge Co.										
Des Moines Union										
TOTALS	\$98,000,424.26	\$73,000,000.00	12,300,645.64	1,104,018.90	127.38	\$1,279,000.85	12,300,645.64	1,104,018.90	127.38	\$1,279,000.85

TABLE XIII—OPERATING EXPENSES—STATE OF IOWA.

RAILROADS.	Maintenance of way and structures.	Maintenance of equipment.	Conducting transportation.	General expenses.	Total.	Charitable to passenger traffic.	Charitable to freight traffic.	Percentage of expenses to passenger traffic.
Burlington, Cedar Rapids & Northern	\$ 807,120.02	\$ 320,427.20	\$ 1,122,153.98	\$ 191,971.70	\$ 2,421,702.90	\$ 775,496.50	\$ 1,745,212.32	64.97
Albia & Centerville	29,048.83	3,137.93	12,254.15	1,905.28	46,306.17	11,339.85	35,007.32	139.00
Chicago, Burlington & Quincy					196,007.14			56.93
Chicago, Burlington & Kansas City								
Kansas City, St. Jo. & Council Bluffs								
St. Louis, Keokuk & Northwestern	3,175.00	476.92	9,455.46	8,636.40	21,082.02	5,498.17	15,583.85	80.29
Chicago, Iowa & Dakota	17,603.51	1,048.16	13,081.00	6,881.22	38,514.29	10,146.00	28,368.29	61.75
Chicago, Milwaukee & St. Paul	1,145,288.85	1,066,134.80	2,735,309.69	501,112.90	5,447,846.24	1,692,972.44	3,754,873.80	80.29
Chicago & Northwestern	1,125,983.91	801,987.43	3,438,274.96	644,840.00	5,990,086.30	1,629,148.80	4,360,937.50	67.35
Chicago, Rock Island & Pacific	1,315,779.11	569,429.49	1,862,070.88	455,245.10	4,222,524.58	1,364,800.80	2,857,723.78	70.68
Chicago, St. Paul & Kansas City	220,603.02	211,274.50	780,418.17	131,428.11	1,343,729.80	432,517.60	911,212.20	68.92
Chicago, St. Paul, Minneapolis & Omaha	113,308.09	57,664.30	195,600.12	30,500.12	406,438.84	127,127.67	279,311.17	68.21
Chicago, Santa Fe & California	30,312.10	29,776.80	90,344.14	22,306.00	172,683.04	40,447.71	132,235.33	77.47
Crook Creek	4,273.44	861.68	4,298.14	1,568.32	10,941.58	10,941.58		100.00
Des Moines, Northern & Western	78,144.66	12,011.07	84,000.00	10,122.54	255,482.27	74,568.88	180,913.39	68.00
Dubuque & Sioux City	596,448.00	247,522.88	744,220.31	220,800.00	1,769,089.00	602,304.28	1,166,784.72	64.00
Humiston & Shenandoah	94,792.14	14,698.01	51,294.94	5,893.35	166,578.44	50,700.94	115,877.50	60.50
Iowa Central	328,646.22	141,625.75	469,643.25	119,281.71	1,069,200.00	297,777.78	771,422.22	72.75
Iowa Northern	3,541.96	1,169.64	5,712.22	1,044.80	10,468.62	11,625.16	79.46	100.00
Keokuk & Western	42,002.79	20,808.62	62,718.04	17,316.21	142,845.66	81,897.94	60,947.72	65.07
Macon City & Ft. Dodge	47,232.44	15,600.00	30,728.12	13,775.83	107,426.42	51,833.17	55,593.25	75.02
Minneapolis & St. Louis	110,540.30	29,563.49	80,655.15	27,106.45	247,865.39	102,670.97	145,194.42	73.00
Omaha & St. Louis	40,666.92	30,724.16	139,157.82	23,852.30	235,351.20	40,181.48	195,169.72	68.00
Prairie du Chien & McGregor	175.00		2,454.63	2,183.29	4,713.92			100.00
Sioux City & Northern	78,144.66	12,011.07	84,000.00	10,122.54	255,482.27	74,568.88	180,913.39	68.00
Sioux City & Pacific	70,719.75	32,748.92	103,000.84	30,332.14	237,801.65	143,556.18	130,739.47	60.11
Tabor & Northern	1,360.20	1,634.12	2,994.32	200.56	6,189.20	2,409.98	3,779.22	73.87
Union Pacific	52,394.00	10,729.40	157,365.40	30,403.10	291,472.90	97,157.60	194,315.30	146.52
Wabash	30,664.58	9,212.04	38,772.80	11,756.75	100,406.17	30,664.58	69,741.59	100.00
Winona & Southwestern					5,998.37			100.00
Ames & College								100.00
Miss. River R. R. & Toll Bridge Co.								100.00
Des Moines Union								100.00
TOTALS	\$ 6,309,844.44	\$ 3,850,959.01	\$ 12,123,284.42	\$ 2,037,284.12	\$ 24,321,371.99	\$ 7,821,161.65	\$ 16,500,210.34	69.90

* Proportioned on mileage basis.

REPORT OF RAILROAD COMMISSIONERS

TABLE XV--EMPLOYES AND SALARIES--STATE OF IOWA.

[illegible]

TABLE XV—EMPLOYEES AND SALARIES—STATE OF IOWA—Continued.

[illegible]

REPORT OF RAILROAD COMMISSIONERS

TABLE XV—EMPLOYEES AND SALARIES—STATE OF IOWA—CONTINUED.

OTHER TRAILERS.		RACETRIPS.		CARTS, ETC.	
Number.	Total yearly tonnage.	Average daily tonnage.	Number.	Total yearly tonnage.	Average daily tonnage.
100,000.00	100,000.00	2.00	26	60,790.85	2.21
130	179,919.13	1.49	122	115,650.41	1.20
200	299,838.26	1.50	1	1,327.50	1.82
300	419,757.39	1.40	1	548.25	1.75
400	539,676.52	1.30	130	138,812.34	1.04
500	659,595.65	1.20	170	115,666.00	.69
600	779,514.78	1.10	250	165,202.50	.50
700	899,433.91	1.00	330	206,905.20	.60
800	1,019,353.04	.90	410	248,607.90	.55
900	1,139,272.17	.80	490	290,310.60	.50
1,000	1,259,191.30	.70	570	332,013.30	.45
1,100	1,379,110.43	.60	650	373,716.00	.40
1,200	1,499,029.56	.50	730	415,418.70	.35
1,300	1,618,948.69	.40	810	457,121.40	.30
1,400	1,738,867.82	.30	890	498,824.10	.25
1,500	1,858,786.95	.20	970	540,526.80	.20
1,600	1,978,706.08	.10	1,050	582,229.50	.15
1,700	2,098,625.21	.00	1,130	623,932.20	.10
1,800	2,218,544.34	.00	1,210	665,634.90	.05
1,900	2,338,463.47	.00	1,290	707,337.60	.00
2,000	2,458,382.60	.00	1,370	749,040.30	.00
2,100	2,578,301.73	.00	1,450	790,743.00	.00
2,200	2,698,220.86	.00	1,530	832,445.70	.00
2,300	2,818,140.00	.00	1,610	874,148.40	.00
2,400	2,938,059.13	.00	1,690	915,851.10	.00
2,500	3,057,978.26	.00	1,770	957,553.80	.00
2,600	3,177,897.40	.00	1,850	999,256.50	.00
2,700	3,297,816.53	.00	1,930	1,040,959.20	.00
2,800	3,417,735.66	.00	2,010	1,082,661.90	.00
2,900	3,537,654.80	.00	2,090	1,124,364.60	.00
3,000	3,657,573.93	.00	2,170	1,166,067.30	.00
3,100	3,777,493.06	.00	2,250	1,207,770.00	.00
3,200	3,897,412.20	.00	2,330	1,249,472.70	.00
3,300	4,017,331.33	.00	2,410	1,291,175.40	.00
3,400	4,137,250.46	.00	2,490	1,332,878.10	.00
3,500	4,257,169.60	.00	2,570	1,374,580.80	.00
3,600	4,377,088.73	.00	2,650	1,416,283.50	.00
3,700	4,497,007.86	.00	2,730	1,457,986.20	.00
3,800	4,616,927.00	.00	2,810	1,499,688.90	.00
3,900	4,736,846.13	.00	2,890	1,541,391.60	.00
4,000	4,856,765.26	.00	2,970	1,583,094.30	.00
4,100	4,976,684.40	.00	3,050	1,624,797.00	.00
4,200	5,096,603.53	.00	3,130	1,666,499.70	.00
4,300	5,216,522.66	.00	3,210	1,708,202.40	.00
4,400	5,336,441.80	.00	3,290	1,749,905.10	.00
4,500	5,456,360.93	.00	3,370	1,791,607.80	.00
4,600	5,576,280.06	.00	3,450	1,833,310.50	.00
4,700	5,696,199.20	.00	3,530	1,875,013.20	.00
4,800	5,816,118.33	.00	3,610	1,916,715.90	.00
4,900	5,936,037.46	.00	3,690	1,958,418.60	.00
5,000	6,055,95				

TABLE XV.—EMPLOYES AND SALARIES—STATE OF IOWA—Continued.

RAILROADS.		OTHER RAILROADS.			SECTIONS, TUNNELS, AND BRIDGES.			OTHER VESSELS.			SECTIONS, TUNNELS, AND BRIDGES.			OTHER VESSELS.		
Number.	Total yearly net income from operations.	Average daily net income from operations.	Number.	Total yearly net income from operations.	Average daily net income from operations.	Number.	Total yearly net income from operations.	Average daily net income from operations.	Number.	Total yearly net income from operations.	Average daily net income from operations.	Number.	Total yearly net income from operations.	Average daily net income from operations.		
417	200,000.00	5.48	168	8,166.50	22.36	9	1,565.50	43.21	325	1,313.00	3.62	11	1,313.00	3.62		
501	554,874.50	1.57	105	46,083.16	125.16	1	1,565.50	43.21	325	1,313.00	3.62	11	1,313.00	3.62		
502	5,192.25	1.41	1	4,852.25	13.20	1	4,852.25	13.20	1	4,852.25	13.20	1	4,852.25	13.20		
503	265,624.14	1.82	243	1,435.10	3.96	1	1,435.10	3.96	1	1,435.10	3.96	1	1,435.10	3.96		
504	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
505	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
506	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
507	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
508	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
509	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
510	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
511	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
512	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
513	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
514	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
515	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
516	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
517	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
518	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
519	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
520	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
521	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97	1	1,805.00	4.97		
522	375,754.00	1.89	335	1,805.00	4.97	1	1,805.00	4.97	1							

TABLE XV—EMPLOYES AND SALARIES—STATE OF IOWA—CONTINUED.

RAILROADS.	TELEGRAPH OPERATORS AND DISPATCHERS.			ALL OTHER EMPLOYEES AND LABORERS.			Total, including clerical and other offices— Iowa.	Total, excluding clerical and other offices— Iowa.
	Number.	Total year's compensation.	Average daily compensation.	Number.	Total year's compensation.	Average daily compensation.		
Burlington, Cedar Rapids & Northern	14	16,579.36	3.54	168	75,806.36	1.96	1,514,094.37	1,468,153.74
Albia & Centerville	1	215.00	.58	1	215.00	.58	8,127.30	8,127.30
Chicago, Burlington & Quincy	122	70,022.24	1.73	151	62,904.18	1.33	2,332,991.03	2,300,990.07
Chicago, Burlington & Kansas City	133	89,485.44	2.15	101	74,694.24	2.36	2,304,571.50	2,281,871.50
Kansas City, St. Jo. & Council Bluffs	100	30,324.15	1.87	113	69,162.12	1.82	64,914.81	64,914.81
St. Louis, Keokuk & Northwestern	9	5,802.17	2.00	57	31,410.17	1.76	987,053.64	920,029.13
Chicago, St. Paul & Kansas City	7	4,501.70	1.87	45	30,703.00	2.01	892,885.22	892,885.22
Chicago, St. Paul & Northern	5	2,136.42	1.38	11	3,971.29	1.25	244,130.00	244,130.00
Des Moines, Northern & Western	30	32,306.30	1.75	401	397,096.45	1.65	1,194,898.77	1,190,094.78
Himont & Shenandoah	2	1,288.16	2.17	2	1,040.00	1.75	97,474.91	97,474.91
Iowa Central	34	16,591.83	1.33	80	50,837.90	2.14	626,057.23	611,442.49
Iowa Northern	6	5,842.49	2.50	8	5,532.83	1.25	7,520.00	1,970.00
Keokuk & Western	7	1,442.64	2.04	7	1,442.64	2.04	97,498.18	97,498.18
Mason City & Ft. Dodge	10	6,520.00	1.79	10	5,842.30	1.71	231,125.24	158,831.17
Minneapolis & St. Louis	5	3,058.67	2.15	19	13,549.17	2.30	136,799.29	131,559.29
Omaha & St. Louis	10	5,569.72	1.25	1	1,053.35	.28	130,367.32	130,367.32
Prairie du Chien & McGregor	8	4,808.33	1.92	19	12,812.08	2.10	370,043.37	350,046.37
Sioux City & Northern	15	10,000.00	1.33	15	10,000.00	1.33	15,000.00	15,000.00
Sioux City & Pacific	8	4,730.36	2.05	19	14,087.35	2.42	231,125.24	158,831.17
Tabor & Northern	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Union Pacific	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Wabash	1	540.00	1.73	31	12,128.75	1.20	136,799.29	131,559.29
Winona & Northwestern	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Ames & College	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Mississippi River R. & T. & T. Bridge Co.	1	540.00	1.73	31	12,128.75	1.20	136,799.29	131,559.29
Des Moines Union	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Burlington & Northwestern	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Burlington & Western	1	470.00	2.77	80	31,463.33	2.77	31,463.33	31,463.33
Des Moines & Kansas City	1	540.00	1.73	31	12,128.75	1.20	136,799.29	131,559.29
Totals	849	549,695.00	2.69	1,451	1,173.37	30.192	17,870,915.80	17,848,335.64

REPORT OF RAILROAD COMMISSIONERS.

TABLE XV—EMPLOYES AND SALARIES—STATE OF IOWA—CONTINUED.

RAILROADS.	DISTRIBUTION OF PAY.							
	General maintenance.	Maintenance of way and structures.	Maintenance of equipment.	Conducting and operating.	Engineering and construction.	Total, including clerical and other offices— Iowa.	Total, including clerical and other offices— Iowa.	Total, including clerical and other offices— Iowa.
Burlington, Cedar Rapids & Northern	100,973.30	410,250.20	344,818.61	696,642.11	1,514,094.37	1,468,153.74	1,468,153.74	1,468,153.74
Albia & Centerville	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Chicago, Burlington & Quincy	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Chicago, Burlington & Kansas City	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
St. Louis, Keokuk & Northwestern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Chicago, St. Paul & Kansas City	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Chicago, St. Paul & Northern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Des Moines, Northern & Western	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Himont & Shenandoah	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Iowa Central	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Iowa Northern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Keokuk & Western	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Mason City & Ft. Dodge	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Minneapolis & St. Louis	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Omaha & St. Louis	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Prairie du Chien & McGregor	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Sioux City & Northern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Sioux City & Pacific	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Tabor & Northern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Union Pacific	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Wabash	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Winona & Northwestern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Ames & College	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Mississippi River Railroad & T. & T. Bridge Co.	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Des Moines Union	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Burlington & Northwestern	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Burlington & Western	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Des Moines & Kansas City	47,666.15	6,771.80	1,226.40	8,127.30	8,127.30	8,127.30	8,127.30	8,127.30
Totals	687,049.30	4,409,105.30	1,460,833.19	9,004,353.19	17,870,915.80	17,848,335.64	17,848,335.64	17,848,335.64

COMPILATION OF RETURNS.

TABLE XVI—PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

RAILROADS.	Number of trains carrying passengers.	Number of passengers carried one mile.	Average distance carried.	PASSENGER TRAFFIC.									
				Total passenger revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.	Per cent of total revenue.
Burlington, Cedar Rapids & Northern	640,583	31,734,302	48,803	\$14,007,741.91	23.4	2.567	2.443	\$94,437,291	1,047,200	77.29			
Albia & Centerville	7,640	119,408	15,000	4,007,088	53.1	4.406	2.380	5,100,449	215,27	88.12			
Chicago, Burlington & Quincy													
Chicago, Burlington & Kansas City													
Kansas City, St. Jo. & Council Bluffs													
St. Louis, Keokuk & Northwestern													
Chicago, Ft. Madison & Des Moines	15,368	220,929	15,000	7,933,19	54.5	4.425	2.282	10,119,14	202,38	31.77			
Chicago, Iowa & Dakota	18,970	231,045	12,179	6,724,75	39.5	2.911	1.301	8,452,15	318,66	37.41			
Chicago, Milwaukee & St. Paul	2,167,355	23,130,774	33,749	1,802,118,92	83.1	4.464	2.333	2,370,739,80	1,021,63	1.15, 14			
Chicago & Northwestern	1,980,639	72,000,400	42,870	1,803,921,38	1.07	4.507	2.240	2,138,568,40	1,888,61	1.12, 00			
Chicago, Rock Island & Pacific													
Chicago, St. Paul & Kansas City													
Chicago, St. Paul, Minneapolis & Omaha	140,334	6,437,075	45,840	162,038,57	1.15, 5	2.521	3.371	181,105,32	1,801,07	1.29, 43			
Chicago, Santa Fe & California	61,254	1,100,967	17,970	21,743,37	40.3	2.246	3.624	31,821,71	1,601,34	70.68			
Crooked Creek													
Des Moines, Northern & Western	140,943	5,017,281	21,410	83,831,74	20.4	4.779		100,472,06	674,31	66.50			
Dubuque & Sioux City	787,929	1,303,338	26,737	743,213,23	96.7			888,748,06	1,300,89	1.04, 16			
Hampton & Shenandoah	53,443	1,370,687	25,500	33,725,11	62.7	4.460	3.192	45,244,41	453,04	26.85			
Iowa Central	883,749	10,849,544	42,493	292,000,15	36.2	3.365	4.473	353,831,46	1,025,04	79.38			
Iowa Northern	23,256	81,236	3,500	2,008,99	12.3	3.871		2,908,99	400,23	29.02			
Keokuk & Western	99,127	1,778,645	17,900	48,534,46	48.4	2.729	4.773	60,357,60	730,05	64.94			
Mason City & Ft. Dodge	91,265	1,136,275	12,500	1,136,275	1.47	1.985		40,511,26	440,42	75.31			
Minneapolis & St. Louis	109,849	2,425,775	22,500	96,418,49	40.4	2.737	3.033	103,016,37	675,60	1.01, 02			
Omaha & St. Louis	63,191	2,434,089	38,029	50,911,29	80.1	2.739	1.600	75,056,60	1,120,23	1.92, 05			
Prairie du Chien & McGregor													
Sioux City & Northern	217,777	8,340,591	38,300	213,780,83	99.0	2.747	1.723	245,781,43	3,054,35	1.37, 73			
Sioux City & Pacific	2,906	79,468	8,000	3,250,33	22.7	4.088		5,919,77	44,50	31.80			
Tabor & Northern													
Union Pacific													
Wabash													
Winona & Southwestern													
Ames & College													
Mississippi River R. & T. & N. O.													
Des Moines Union													
NARROW GAUGE ROADS.				15,400,40				30,407,64	388,71	1.05, 23			
Burlington & Western	56,128	2,448,257	27,900	14,496,17				21,436,96	303,25	31.77			
Des Moines & Kansas City				30,381,33	88.2	2.087	1.037	56,901,83	569,01	90.81			
Totals	7,386,594	242,602,013	36,800,057					410,387,147.84					

TABLE XVI—PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA—CONTINUED.

RAILROADS.	Number of tons of freight carried one mile.	Average weight of freight carried one mile.	Total freight revenue.	Average rate of freight revenue per ton mile.	Estimated cost of carrying freight one ton one mile.	Total freight earnings.	Per cent of freight earnings.	Per cent of freight earnings.	Per cent of freight earnings.	Per cent of freight earnings.	Per cent of freight earnings.	Per cent of freight earnings.	Per cent of freight earnings.
Burlington, Cedar Rapids & Northern	1,783,191	256,174,090	1,426	\$255,964.36	1.410	1.142	0.682	\$2,255,964.36	\$2,316.08	1.29, 8			
Albia & Centerville	92,990	1,398,313	22,000	26,105,51	44.8	2.024	2.021	29,102,71	1,166,00	1.33, 8			
Chicago, Burlington & Quincy													
Chicago, Burlington & Kansas City													
Kansas City, St. Jo. & Council Bluffs													
St. Louis, Keokuk & Northwestern													
Chicago, Ft. Madison & Des Moines	19,508	684,879	2,600	29,816,42	1.32	6.065	3.019	39,801,77	3,802,13	1.24, 1			
Chicago, Iowa & Dakota	33,275	308,211	1,131	41,612,54	1.17	10.42	7.05	41,612,84	1,370,59	1.43, 4			
Chicago, Milwaukee & St. Paul	1,121,611	611,818,321	1,121	6,223,185.20	2.008	1,829.24	0.417	6,222,829.24	4,006,25	1.57, 8			
Chicago & Northwestern	3,234,330	662,038,096	316,000	6,157,814.08	1.921	8.88	0.512	6,156,830.56	5,265,87	1.52, 4			
Chicago, Rock Island & Pacific													
Chicago, St. Paul & Kansas City	1,216,137	212,968,866	178,000	222,100,38	23.8	6.755	0.509	1,822,190.38	3,802,13	1.24, 1			
Chicago, St. Paul, Minneapolis & Omaha	238,712	40,018,211	167,700	446,003.23	1.97	1.116	0.967	446,885.89	4,319,09	2.42, 6			
Chicago, Santa Fe & California	840,840	16,505,089	19,631	184,884,80	22.0	3.121	80.1	188,064,41	5,513,13	1.50, 5			
Crooked Creek													
Des Moines, Northern & Western	199,744	7,183,197	36,119	285,540.89	1.424	3.975		285,540.89	1,910.38				
Dubuque & Sioux City	699,315	1,007,000		1,706,088.96	1.965			1,706,088.96	2,977,01	1.26, 8			
Hampton & Shenandoah	108,405	7,489,225		117,021.30	1.89	1.391		117,021.30	3,392.38	1.22, 6			
Iowa Central	199,744	112,254,225	104,300	1,130,507.19	1.001	0.993	0.693	1,130,739.26	2,796.49	1.19, 3			
Iowa Northern	28,164	273,521	3,500	11,774,67	10.6	4.285		11,774,67	9,972.36	1.17, 0			
Keokuk & Western	119,715	6,800,075	57,000	125,718.64	1.087	1.585		125,718.64	1,279,17	2.15, 7			
Mason City & Ft. Dodge	104,382	2,364,436	28,772	102,060.04	39.4	2.429	3.865	102,060.04	1,059,00	2.03, 2			
Minneapolis & St. Louis	348,732	18,586,634	53,800	271,490.77	78.5	1.465	0.911	271,490.77	1,972,82	0.05, 7			
Omaha & St. Louis	249,300	38,351,848	36,077	199,598.14	25.0	6.664		199,598.14	2,838.84	1.06, 5			
Prairie du Chien & McGregor													
Sioux City & Northern	17,250,360	30,703,930	99.1	7.765	0.688			304,703.93	3,990.46	3.35, 1			
Sioux City & Pacific	32,579	12,345,000	32,000	100,419.12	69.2	1.280	1.018	100,419.12	3,660.52	1.10, 9			
Tabor & Northern	6,008	46,464	8,600	7,385.37	1.574	1.318		7,423.69	8,940.40	60.2			
Union Pacific													
Wabash													
Winona & Southwestern													
Ames & College													
Miss. R. Rd. & T. & N. O.													
Des Moines Union													
NARROW GAUGE ROADS.				61,379.56				61,379.56	117,29	4.57, 5			
Burlington & Western				64,567.07				64,567.07	912.39	73.4			
Burlington & Western				34,174.86	1.794	2.548	2.969	34,174.86	541.74	77.5			
Des Moines & Kansas City	30,100	2,400,181	79,000										
Totals	14,332,013	2,060,705,878	22,214,591.39					36,330,902.07					

TABLE XVI—PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA—CONTINUED.

RAILROADS.	Mileage of load- ed freight cars, north and east.		Mileage of load- ed freight cars, south or west.		Mileage of empty freight cars, north or east.		Mileage of empty freight cars, south or west.		Average number of freight cars in train.		Average number of loaded cars in train.		Average number of cars in train.		Average number of tons of freight in train.		Average number of tons of freight in each loaded car.	
Burlington, Cedar Rapids & Northern	11,408,652	10,058,382	2,704,665	3,610,670	37,42	19,03	8,39	396.42	14.0									
Albia & Centerville	98,175	19,034	5,556	63,212	10.2	6.4	3.08	76.00										
Chicago, Burlington & Quincy																		
Chicago, Burlington & Kansas City																		
Kansas City, St. Jo. & Council Bluffs																		
St. Louis, Keokuk & Northwestern																		
Chicago, Ft. Madison & Des Moines	31,000	30,794	12,456	2,308														
Chicago, Iowa & Dakota	31,982,019	27,408,775	8,007,005	13,257,319	20.29	14.83	5.46	132.77	10.3									
Chicago, Milwaukee & St. Paul	34,947,564	34,451,318	16,346,394	14,248,419	19.71	13.08	6.03	136.75	10.0									
Chicago & Northwestern																		
Chicago, Rock Island & Pacific	1,300,785	9,328,075	2,280,495	2,117,316	17.15	15.71	3.44	162.91	11.8									
Chicago, St. Paul & Kansas City	1,500,995	1,000,087	461,284	372,838	21.86	17.40	4.46	162.88	10.8									
Chicago, St. Paul, Minneapolis & Omaha	1,134,125	850,901	227,508	478,480	22	16	6	134.00	8.0									
Chicago, Santa Fe & California																		
Crooked Creek																		
Des Moines, Northern & Western	588,421	588,023	203,563	146,992	10.00	7.00	3	86.00	12.0									
Dubuque & Sioux City	8,248,941	7,944,952	2,306,323	2,363,923	16.63	12.61	4.02											
Hamilton & Shenandoah	208,970	414,906	232,052	105,094	11.00	6.70	4.30	127.00										
Iowa Central	5,454,673	3,108,045	1,284,421	2,745,270	15.50	9.30	4.30	119.60	12.9									
Iowa Northern																		
Keokuk & Western	394,492	622,351	218,239	110,870	13.00	9.30	4.30	88.48	0.5									
Mason City & Ft. Dodge	156,394	116,340	47,520	88,616	11.50	6.85	4.71	74.47	10.8									
Minneapolis & St. Louis	1,000,073	997,154	238,916	434,410	15.00	11.00	4.00	163.00	14.0									
Omaha & St. Louis	940,736	1,090,881	578,327	403,324	17.00	11.48	5.52	160.48	13.9									
Sioux City & Northern																		
Sioux City & Pacific	707,156	1,008,975	430,957	337,914	35.35	19.03	6.25	305.06	10.8									
Tabor & Northern	700,525	600,132	412,561	339,300	11.35	6.28	104.57	9.2										
Union Pacific	3,019	891																
Wabash																		
Winona & Southwestern																		
Ames & College																		
Miss. R. Rd. & T. B. Co.																		
Des Moines Union																		
NARROW GAUGE ROADS.																		
Burlington & Northwestern																		
Burlington & Western																		
Des Moines & Kansas City	142,285	183,371	104,491	56,943	15.00	10.00	5.00	60.00	7.0									
Totals	108,430,723	100,396,405	36,978,180	41,007,829														

TABLE XVII—FREIGHT TRAFFIC MOVEMENT—WHOLE TONS—STATE OF IOWA.

RAILROADS.	PRODUCTS OF AGRICULTURE.							Fruit and veg- etables.	Other products.
	Grain.	Flour.	Other mill pro- ducts.	Hay.	Tobacco.	Wool.	Other.		
Burlington, Cedar Rapids & Northern	422,456	66,353	9,222	47,003				19,222	52,029
Albia & Centerville	219	80		99				133	
Chicago, Burlington & Quincy									
Kansas City, St. Jo. & Council Bluffs									
St. Louis, Keokuk & Northwestern	3,610	154	58	277				45	30
Chicago, Ft. Madison & Des Moines	767,134	131,044	26,706	35,584	6,204			22,929	
Chicago, Iowa & Dakota	310,017	17,894	14,128	37,131				48,344	
Chicago, Milwaukee & St. Paul									
Chicago & Northwestern	214,322	30,332	18,900	5,791	67			22,690	46,538
Chicago, Rock Island & Pacific	74,062	3,100	12,049	2,635	11			3,850	295
Chicago, St. Paul & Kansas City	411,650	9,708		4,124				80	
Chicago, St. Paul, Minneapolis & Omaha	2,794	3,000	100	9,854				190	
Chicago, Santa Fe & California	217,637	15,188	7,238	7,330				1,272	
Crooked Creek	9,281	900		74				10,332	
Des Moines, Northern & Western	205,394	9,502	695	2,711					
Dubuque & Sioux City									
Hamilton & Shenandoah									
Iowa Central									
Iowa Northern									
Keokuk & Western	22,480	1,182		1,320				41	4,220
Mason City & Ft. Dodge	96,188	9,040	4,342	22,564				5,200	
Minneapolis & St. Louis	181,660			50					
Prairie du Chien & McGregor	87,763	4,248	30					10,594	
Sioux City & Northern	35,719	2,287	2,028	6,132				697	
Sioux City & Pacific	65								
Tabor & Northern									
Union Pacific									
Wabash									
Winona & Southwestern									
Ames & College									
Mississippi River R. R. & Toll Bridge Co.									
Des Moines Union Railway Co.									
NARROW GAUGE ROADS.									
Burlington & Northwestern									
Burlington & Western	8,300	130						207	
Des Moines & Kansas City									
Totals	3,457,698	369,064	102,408	180,343	6,126	109,477	127,491		

TABLE XVII—FREIGHT TRAFFIC MOVEMENT—WHOLE TONS—STATE OF IOWA—CONTINUED.

RAILROADS.	PRODUCTS OF ANIMALS.						PRODUCTS OF MINES.					
	Live stock.	Dressed meat.	Other packing products.	Poultry, game and fish.	Wool.	Hides and leather.	Anthracite coal.	Bituminous coal.	Coke.	Ores.	Stone, sand and other like products.	Salt.
Burlington, Cedar Rapids & Northern	107,708		31,800	14,041			35,660	303,537			65,276	
Albia & Centerville	102						8	56,625	54		100	15
Chicago, Burlington & Quincy												
Chicago, Burlington & Kansas City												
Kansas City, St. Jo. & Council Bluffs												
St. Louis, Keokuk & Northwestern												
Chicago, Ft. Madison & Des Moines	3,561			421	45	22		607	10		71	244
Chicago, Iowa & Dakota	5,494			54			382	5,492			6,936	1,033
Chicago, Milwaukee & St. Paul	176,601	8,872	5,180	14,827			111,122	230,425	6,128	18,302	122,018	16,290
Chicago & Northwestern	226,554	2,149	22,528	4,729	528	6,443	3,917	316,111	910	3,102	40,150	
Chicago, Rock Island & Pacific												
Chicago, St. Paul & Kansas City	110,147	2,735	6,451	9,935	545	12,073	30,102	102,355	1,701	8,400	10,908	
Chicago, St. Paul, Minneapolis & Omaha	28,579	988	3,271	204	497	307	2,708	6,128	2,007	20	1,812	
Chicago, Santa Fe & California	131,305	22,016		1,309	9,634	1,828		12,148		17,774	1,308	230
Crooked Creek	794						298	14,433			0,042	15
Des Moines, Northern & Western	15,196	158		266	140		170	21,863			1,977	1,308
Dubuque & Sioux City	106,611		8,862	1,014	37	1,725	24,118	123,162	506		38,339	
Hannerton & Shenandoah	13,028			981	18	29		63,236			3,065	
Iowa Central	49,758	10,372	2,186	284	128	817	16,713	542,308	1,105		18,819	3,082
Iowa Northern								74,164				
Keokuk & Western	10,048	3,003	1,814	1,969		96	601	90,341			2,371	
Mason City & Ft. Dodge	3,053			34	95		1,253	46,979		110	2,000	312
Minneapolis & St. Louis	11,829	1,884		87	443		1,272	45,929			2,499	
Omaha & St. Louis	22,529		15,054	150			4,426	153,978	9,301	2,309	2,734	574
Prairie du Chien & McGregor												
Sioux City & Northern	16,434	7,245	4,751	120	43	1,116	9,177	21,033	1,814		97,639	3,044
Sioux City & Pacific	29,422		206		2		3,911	32,911	1,041	163	3,446	
Tabor & Northern	2,280						60	560			152	75
Union Pacific												
Wabash												
Winona & Southwestern												
Ames & College												
Miss. River R. & T. Bridge Co.												
Des Moines Union Ry. Co.												
NARROW GAUGE ROADS.												
Burlington & Northwestern												
Burlington & Western												
Des Moines & Kansas City	8,308							2,436				635
Totals	1,308,271	66,214	170,412	49,815	11,288	51,947	256,630	2,927,535	36,324	51,730	425,996	58,187

TABLE XVII—FREIGHT TRAFFIC MOVEMENT—WHOLE TONS—STATE OF IOWA—CONTINUED.

RAILROADS.	FOREST PRODUCTS.				MANUFACTURES.						
	Lumber.	Others.	Petroleum and other oils.	Sugar.	Salt, iron, etc.	Iron and steel rails.	Other cast and machinery.	Bar and sheet metal.	Cement, brick and lime.		
Burlington, Cedar Rapids & Northern	190,381				30,381			30		37,500	177
Albia & Centerville	466										
Chicago, Burlington & Quincy											
Chicago, Burlington & Kansas City											
Kansas City, St. Jo. & Council Bluffs											
St. Louis, Keokuk & Northwestern											
Chicago, Ft. Madison & Des Moines	3,911	1,078	92				2,640	446		1,241	23
Chicago, Iowa & Dakota	511,432				44,806	10,840	12,285	4,236		66,457	
Chicago, Milwaukee & St. Paul	221,565	9,201			8,421	4,749	284	5,694	5,451	37,891	
Chicago & Northwestern	126,444	13,118	33,390	3,102	9,921	13,008	15,500	11,022		9,529	
Chicago, St. Paul & Kansas City	7,770	2,815	83		12	121	823	10		5,052	
Chicago, St. Paul, Minneapolis & Omaha	37,812	917	4,711	33,000	13,018	7,711				2,096	
Chicago, Santa Fe & California	930	930								3,000	
Crooked Creek	18,836		1,878	1,258			210		6,213	33,864	
Des Moines, Northern & Western	91,849		11,462	7,682	399	1,259	6,411			1,470	
Dubuque & Sioux City	4,514	602	917							14,629	
Hannerton & Shenandoah	49,181		3,042	2,000	5,025	1,322	2,362	97			
Iowa Central	12,725		226				302	183		99	
Iowa Northern											
Keokuk & Western	8,222	2,271	277				1,962	102		44,630	
Mason City & Ft. Dodge	83,075		2,555				8,803			2,092	
Minneapolis & St. Louis	19,092		8,466								
Omaha & St. Louis											
Prairie du Chien & McGregor	31,808		1,194	2,649	368	669	1,144	154		1,845	
Sioux City & Northern	48,671		1,756	1,801	561	594	1,018	37		19,020	
Sioux City & Pacific	873	506	10			19		13		93	
Tabor & Northern											
Union Pacific											
Wabash											
Winona & Southwestern											
Ames & College											
Mississippi River Railroad & T. Bridge Co.											
Des Moines Union											
NARROW GAUGE ROADS.											
Burlington & Northwestern											
Burlington & Western	2,520	347						560		485	
Des Moines & Kansas City											
Totals	1,478,902	27,380	70,556	33,394	94,533	53,703	73,343	35,819		202,194	

TABLE XIX—RENEWAL OF SUPERSTRUCTURE AND CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

RAILROADS.	NEW RAILS LAID DURING YEAR.				NEW TIRES LAID.									
	IRON.		STEEL.		Number.	Average price each.	Tons of bituminous coal consumed.	Tons of hard wood consumed.	Cords of soft wood consumed.	Total fuel consumed—tons.	Miles run.	Average price of fuel per ton.	Average price of fuel per cord.	Average price of fuel per cord.
	Tons.	Weight in lb. at distributing point.	Tons.	Weight in lb. at distributing point.										
Burlington, Cedar Rapids & Northern	6,642.90	60,832.00	438,831	8.45	153,003.00	3,424.00	154,715.00	3,850,101	81.20	8.00	81.20	80.00		
Albia & Centerville	206.00	32.25	21,792	40										
Chicago, Burlington & Quincy	3,471.28	31.00	227,328	17										
Chicago, Burlington & Kansas City			43,967	17										
Kansas City, St. Jo. & Council Bluffs														
St. Louis, Keokuk & Northwestern														
Chicago, Ft. Madison & Des Moines					4,000	48	796.00			1,067.00	31,843	3.00	1.50	134.00
Chicago, Iowa & Dakota							1,542.00			1,012.00	44,067	3.35	1.50	72.93
Chicago, Milwaukee & St. Paul	17,802.00	75.30	1,507,570	30	1,067,462.00	29,108.00	1,067,001.00	29,304,290	1.90				1.61	74.10
Chicago & Northwestern	3,032.00	75.30	432,098	44	404,302.00	3,972.00	5,916.00	810,339.00	9,968,029	1.90			2.48	60.96
Chicago, Rock Island & Pacific	9,227.00	70.20	418,340	47	614,207.00	17,034.00	225,053.00	30,454,413	1.90				0.18	
Chicago, St. Paul & Kansas City	19.50	24.27	34.00	30.52	32,153	30	100,235.00	1,000.00		100,309.00	2,009,033	1.83	2.40	103.32
Chicago, St. Paul, Minneapolis & Omaha					17,095	48	17,330.00		646.00	17,003.00	400,141	3.02	95	70.73
Chicago, Santa Fe & California					4,700	30	9,129.00		212.00	9,270.00	288,538	1.62	2.38	64.00
Crooked Creek					2,570	30	654.00			654.00				
Des Moines, Northern & Western	1,825.40	66.21	13,994	50	9,733.62	312.00	10,714.62	340,227	1.81				2.62	68.61
Des Moines & Sioux City	6,923.16	75.30	392,544	41	405,703.00	3,728.40				109,337.17	2,544,432	1.03	3.49	85.87
Hamilton & Shenandoah	300.97	60.37	27,830	43	6,898.00					6,898.00	137,450	1.80		72.66
Iowa Central	3,106.00	30.22	111,942	30	70,098.50	1,507.00				11,108.00	1,705,923	1.35	2.00	79.18
Iowa Northern	30.00	50.30	30.00	50	632.38				48.00	680.38	10,016	2.00		4.00
Keokuk & Western					15,000	37	7,100.00			7,230.00	194,163	1.33		1.36
Mason City & Ft. Dodge					49,569	41	4,296.00			4,297.00	138,070	1.88		3.23
Minneapolis & St. Louis					51,270	30	11,505.00		640.00	11,703.00	387,068	2.70		1.87
Omaha & St. Louis					27,911	48	14,417.00		252.50	14,554.50	558,067	1.90		7.15
Prairie du Chien & McGregor														
Sioux City & Northern						9,658.00			96.00	9,704.00	221,594	4.07		60.30
Sioux City & Pacific	1,000.00	31.06	20,006	54	15,707.80	503.21	16,047.40	401,545	2.44				2.97	75.37
Tabor & Northern	20,000.00	32.46					20.00			20.00	12,330			95.65
Union Pacific														
Walsh						32,662.30				32,662.30	146,329	3.10		71.30
Winona & Northwestern														
Ames & College														
Miss. R. R. & T. H. Co.														
Des Moines Union														
KANNOO QUAY BOARDS.														
Burlington & Northwestern	431.00	30.28	7,368	30	1,203.00	12.00				1,213.00	33,022			74.00
Burlington & Western			15,006	30	3,863.00	305.00				38,865.00	102,664	1.45		1.50
Des Moines & Kansas City			9,495	50	6,473.00	103.00				6,570.00	165,282	1.65	1.65	52.92
Totals	19.50	65,434.80	3,877,930		2,694,272.30	20,332.81	41,350.81	2,807,248.87	77,900,246					

TABLE XX—ACCIDENTS IN IOWA.

RAILROADS.	EMPLOYEES.										PASSENGERS.									
	KILLED.					INJURED.					KILLED.					INJURED.				
	Engines.	Trains.	Other.	Total.	Total.	Engines.	Trains.	Other.	Total.	Total.	Engines.	Trains.	Other.	Total.	Total.	Engines.	Trains.	Other.	Total.	Total.
Burlington, Cedar Rapids & Northern	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Albia & Centerville																				
Chicago, Burlington & Quincy	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Chicago, Burlington & Kansas City																				
Kansas City, St. Jo. & Council Bluffs																				
St. Louis, Keokuk & Northwestern																				
Chicago, Milwaukee & St. Paul	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Chicago & Northwestern	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Chicago, Rock Island & Pacific	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Chicago, St. Paul & Kansas City	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Chicago, Santa Fe & California	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Des Moines, Northern & Western	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Des Moines & Sioux City	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Hamilton & Shenandoah	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Iowa Central	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Mason City & Ft. Dodge	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Minneapolis & St. Louis	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Omaha & St. Louis	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Sioux City & Northern	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Sioux City & Pacific	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Walsh	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Winona & Northwestern	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Burlington & Northwestern	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Burlington & Western	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Des Moines & Kansas City	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3	1	1	1	3	3
Totals	14	14	14	42	42	14	14	14	42	42	14	14	14	42	42	14	14	14	42	42

Chicago, Ft. Madison & Des Moines; Chicago, Iowa & Dakota; Crooked Creek; Iowa Northern; Keokuk & Western; Prairie du Chien & McGregor; Tabor & Northern; Union Pacific; Ames & College; Mississippi River Railroad & Toll Bridge Co., and Des Moines Union—none.

TABLE XX—ACCIDENTS TO PERSONS IN IOWA—CONTINUED.

RAILROADS.	OTHERS.											
	TRESPASSING						NOT TRESPASSING.					
	KILLED.			INJURED.			KILLED.			INJURED.		
Collisions.	At highway crossings.	At stations.	Other causes.	Collisions.	At highway crossings.	At stations.	At highway crossings.	At stations.	Other causes.	Collisions.	At highway crossings.	At stations.
Total killed.	Total injured.	Per mile run.	Total killed.	Total injured.	Per mile run.	Total killed.	Total injured.	Per mile run.	Total killed.	Total injured.	Per mile run.	Total killed.
Burlington, Cedar Rapids & Northern	1			1								
Albia & Centerville												
Chicago, Burlington & Quincy	1	15		1	15							
Chicago, Burlington & Kansas City												
Kansas City, St. Jo. & Council Bluffs												
St. Louis, Keokuk & Northwestern												
Chicago, Milwaukee & St. Paul												
Chicago & Northwestern												
Chicago, Rock Island & Pacific												
Chicago, St. Paul & Kansas City												
Chicago, St. Paul, Minneapolis & Omaha												
Chicago, Santa Fe & California												
Des Moines, Northern & Western												
Indianapolis & Sioux City												
Hannibal & Shenandoah												
Iowa Central												
Mason City & Fort Dodge												
Minneapolis & St. Louis												
Omaha & St. Louis												
Sioux City & Northern												
Sioux City & Pacific												
Wabash												
Winona & Southwestern												
NARROW GAUGE RAILS.												
Burlington & Northwestern												
Burlington & Western												
Des Moines & Kansas City												
Totals	2	1	10	41	2	11	30	37	49	12	1	6

Chicago, Port Madison & Des Moines; Chicago, Iowa & Dakota; Crooked Creek; Iowa Northern; Keokuk & Western; Prairie du Chien & McGregor; Taber & Northern; Union Pacific; Ames & College; Mississippi River Railroad & Toll Bridge Co., and Des Moines Union—none.

TABLE XXI—BRIDGES, TRETTLES AND TELEGRAPH IN IOWA.

RAILROADS.	BRIDGES.					TRESTLES.					OVERHEAD HIGHWAY AND FARM CROSSINGS.					OVERHEAD RAILWAY CROSSINGS.					TELEGRAPH.	
	STONE.	IRON.	WOODEN.	CONCR.	TOTAL.	BRIDGES.	TRESTLES.	BRIDGES.	TRESTLES.	BRIDGES.	TRESTLES.	BRIDGES.	TRESTLES.	BRIDGES.	TRESTLES.	OWNED AND OPERATED BY CO.	OWNED BY OTHERS.					
	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Number.	Aggregate length—ft.	Miles of wire.	Miles of wire.				
A. C. R. & N.	15	32,321	10	14,896	25	47,217	140	115,222	606	34,751	4		1		18	1,540.56	1,498.14					
Albia & Centerville	1	60			1	60	7	149	1	1,052												
C. B. & Q.	118	11,871	228	22,704	346	34,575	442	44,825	415	33,873	0		16	15	18	266.70	2,277.19					
C. B. & K. C.	3	300	30	3,175	33	3,475	1	3,225	255	29,017												
R. C. St. J. & C. B.	1	1,000	12	2,177	13	3,177	29	4,459	236	13,418	1		18	1	19							
C. St. L. & N. W.	1	300	27	1,304	28	1,604	14	1,734														
C. M. & St. P.	12	3,377	17	1,035	29	4,412	160	20,412	2,025	105,949	0		30	31	19	1,100.50	1,100.50					
C. R. L. & P.	1	67	3,719	31	2,860	32	3,919	119	10,609	1,703	17,242	4		19	8	19	603.00	3,212.00				
C. R. L. & P.	186	8,770	152	21,771	338	30,541	1,507	107,982	9	107,982	1		19	1	20							
C. St. P. & K. C.	21	2,708	3	304	24	3,012	36	4,300	600	80,294	18		7		20							
C. St. P. & M. O.	1	190	1	90	2	280	130	792,900														
C. S. F. & C.	2	560	19	19,098	21	20,658	18	2,720	11	450			3	1	3							
Crooked Creek			4	850	4	850	1	1,152	4	4,179	225	18,800										
D. M. N. & W.	3	2,427	13	2,961	16	5,388	743	61,190														
Duluth & S. C.	29	4,492	13	2,961	42	7,453	13	1,774	150	31,854	19		19		4	19	2	80.00	855.00			
Hannibal & St. L.	10	3,000	4	1,216	14	4,216	1	1,174	13	4,827	300	48,000	10		10		4	414.30	894.10			
Iowa Central																						
Iowa Northern																						
Keokuk & W.																						
M. C. & Ft. D.																						
M. & St. L.																						
Omaha & St. L.																						
P. du Ch. & M. G.																						
Sioux City & N.																						
Sioux City & P.																						
Taber & North																						
Union Pacific																						
Wabash																						
Winona & S. W.																						
Ames & College																						
M. B. & T. H. Co.																						
D. M. Union																						
NARROW GAUGE.																						
Burlington & N.																						
Burlington & W.																						
D. M. & K. C.																						
Totals	197	2,700,500	30,770	782	1,930,380	109,830	7,230	1,258,825	11,496	4,336,800	62		135	18	30	3,983.06	8,740.67	100.90	18,360.71			

RETURNS

OF THE

RAILROAD COMPANIES,

FOR THE YEAR ENDING JUNE 30, 1892.

ANNUAL REPORT
OF THE
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.,

TO THE
BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1899.

HISTORY.

Name of common carrier making this report?

Burlington, Cedar Rapids & Northern Railway Company.

Date of organization?

June 22, 1876.

Under laws of what government, State, or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

In Iowa under the provisions of Title IX, chapter 1, of the Code of Iowa, adopted in 1873; re-organized June, 1876, by articles of incorporation filed June 22, 1876. In Minnesota, under the general laws of the State of Minnesota, by articles of incorporation filed May 28, 1882, and as amended July 17, 1884. In South Dakota, under the general laws of the United States of America, Territory of Dakota, by articles of incorporation filed July 5, 1884, and filed again under the laws of South Dakota July 31, 1890.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

The Burlington, Cedar Rapids & Northern Railway Company was organized in 1876, and by lease acquired from time to time the Iowa City & Western, the Cedar Rapids, Iowa Falls & Northern, the Cedar Rapids & Clinton, and the Chicago, Decorah & Minnesota Railways, a majority of the stock to control the operation of the leased lines and guaranteeing the principal and the interest of their bonded indebtedness. The bonded indebtedness of the above lines has been in part consolidated, and in due time the entire consolidation will be accomplished.

Date and authority for each consolidation?

The Burlington, Cedar Rapids & Minnesota Railway, June 30, 1868, chapter 52, Code of Iowa; the Burlington, Cedar Rapids & Northern Railway, June 22, 1876, Title IX, chapter 1, Code of Iowa.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.

The Burlington, Cedar Rapids & Northern Railway Company is a re-organized company, created by the foreclosure and purchase of the Burlington, Cedar Rapids & Minnesota Railway, a corporation formed by the consolidation of the Cedar Rapids & Burlington and the Cedar Rapids & St. Paul Railways, June 30, 1888. The articles of incorporation of said Burlington, Cedar Rapids & Minnesota Railway, existing under the provisions of chapter 52, of the Code of Iowa, were filed for record March 27, 1871; February 27, 1872, and again as amended June 22, 1876.

REPORT OF RAILROAD COMMISSIONERS

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
K. H. Cable.	Chicago, Illinois.	1901.
H. L. Bentley.	Clinton, Iowa.	1902.
C. P. Spurr.	Clinton, Iowa.	1903.
Lynn Cook.	Burlington, Iowa.	1903.
W. H. Griggs.	Davenport, Iowa.	1903.
Thomas Hedge.	Burlington, Iowa.	1903.
George W. Cable.	Rock Island, Illinois.	1904.
C. C. Carcadden.	Muscatine, Iowa.	1904.
C. L. Grier.	Peoria, Illinois.	1905.
J. C. Peasley.	Chicago, Illinois.	1905.
W. H. Rhyne.	Burlington, Iowa.	1905.
W. D. Hardy.	Chicago, Illinois.	1905.
W. H. Truesdell.	Minneapolis, Minnesota.	1905.

Total number of stockholders at date of last election:

Three hundred and forty.

Date of last meeting of stockholders for election of directors:

May 24, 1992

Give post-office address of general office:

Cedar Rapids, Iowa.

Give post-office address of operating office:

Cedar Rapids, Iowa.

OFFICIALS

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.	C. I. Ives.	Cedar Rapids, Iowa.
President.	C. I. Ives.	Cedar Rapids, Iowa.
Assistant President.	G. W. Williams.	Cedar Rapids, Iowa.
Secretary.	S. S. Doward.	Cedar Rapids, Iowa.
Treasurer.	H. H. Hollister.	New York City.
Assistant Treasurer.	S. S. Ives.	Cedar Rapids, Iowa.
General Solicitor.	S. K. Tracy.	Hurlington, Iowa.
Auditor.	J. C. Brown-Smith.	Cedar Rapids, Iowa.
General Agent.	H. P. White.	Cedar Rapids, Iowa.
General Superintendent.	C. I. Ives.	Cedar Rapids, Iowa.
Superintendent.	Robert Williams.	Cedar Rapids, Iowa.
Division Superintendent.	H. P. White.	Cedar Rapids, Iowa.
Division Superintendent.	George A. Randall.	Katherville, Iowa.
Superintendent of Telegraph and Cable.	W. P. Ward.	Cedar Rapids, Iowa.
Assistant Freight Agent.	W. P. Ward.	Cedar Rapids, Iowa.
Assistant General Freight Agent.	P. H. Simmons.	Cedar Rapids, Iowa.
General Passenger Agent.	J. E. Hannegan.	Cedar Rapids, Iowa.
General Ticket Agent.	W. H. Wittenburg.	Cedar Rapids, Iowa.
General Baggage Agent.	J. E. Hannegan.	Cedar Rapids, Iowa.

NAME.	TERMS & C.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Burlington, Cedar Rapids & Northern Railway— Milwaukee Division. Muscatine Division. Pacific Division.	Burlington, Iowa. Lewin Junction, Iowa. Muscatine, Iowa. Vinton, Iowa.	Albert Lea, Minnesota. Postville, Iowa. Riverdale, Iowa. Holland, Iowa.	241.85 94.13 38.56 48.12	414.65
PRIORITY COMPANIES WHOSE EXISTING CAPITAL STOCK IS OWNED BY THIS COMPANY— Montevideo Branch. Cedar Rapids, Iowa Falls & Northwestern Ry. Cedar Rapids, Iowa Falls & Northwestern Ry. Souda Falls Extension. Lake Park Extension. Cedar Rapids & Clinton Railway. Quarry Line. Chicago, Decatur & Minnesota Railway. Iowa Central Railway.	Iowa City, Iowa. Thornburg, Iowa. Holland, Iowa. Ellsworth, Minnesota. Lake Park, Iowa. Iowa Falls, Minnesota. Iowa City, Iowa. Near Pella, Iowa. Postville Junction, Iowa. Maely Junction, Iowa. Maely Junction, Iowa.	What Cheer, Iowa. Montevideo, Iowa. Waterloo, South Dakota. Sioux Falls, South Dakota. Worthington, Minnesota. Quarry, Minnesota. Near Pella, Iowa. Decorah, Iowa. Northwood, Iowa.	57.22 13.95 32.02 43.56 17.71 79.23 2.74 32.33 11.20	73.02
LINE OPERATED UNDER LEASE FOR SPECIFIED PERIOD— Iowa Central Railway.				
LINE OPERATED UNDER CONTRACT— Waverly Short Line. —Davenport, Iowa & Dakota Railway.	Near Waverly, Iowa. Near Bennet, Iowa.	Waverly, Iowa. Davenport, Iowa.	3.66 21.51	25.17
LINE OPERATED UNDER TRACKAGE RIGHTS— Minneapolis & St. Louis Railway.	Madison Junction, Iowa.	Forest City, Iowa.	7.20	7.20
Total mileage operated				1,088.41

Total mileage operated.....

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

An explanation of the existing contracts has been filed with the Railroad Commissioners of Iowa with the report for the year ending June 30, 1890; also copy of the item of the Davenport, Iowa & Dakota Railway accompanying our report for year ending June 30, 1891.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—COMMON—						
B. C. R. & N. Ry.	300,000	\$10.00	\$3,000,000.00	\$5,500,000.00	None.	None.
Leased lines.....	240,000	10.00	2,400,000.00	1,750,000.00	None.	None.
Total.....	540,000		\$5,400,000.00	\$7,250,000.00	None.	None.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	Total cash realized.
Issued for reorganization—Common.....	None.	None.	50,000.00	None.
Total.....	None.	None.	50,000.00	None.

(a) Under the contract with the leased lines the controlling amount of stock is issued to the B. C. R. & N. Ry. Co., out of which, from time to time, the stock is to be issued on the certificates for the local aid under the law governing such.

(b) To each main line bond, \$500 in bonds and seven shares of stock; to each Milwaukee division bond, \$500 in bonds and five shares of stock; to each Pacific division bond, \$500 in bonds and two and one half shares of stock; to each Muscatine division bond, \$500 in bonds and three shares of stock.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of author-ized issue.	Amount issued.	Amount outstand-ing.	Rate.	INTEREST.		
	When due.	Date of issue.					When pay-able.	Amount ac-crued dur-ing year.	Amount paid during year.
FIRST MORTGAGE—									
(a) B. C. R. & N. Ry.	June, 1897.	June, 1897.	1,000,000	650,000	650,000	5 Dec.	June	225,000	225,000
(b) Minneapolis & St. Louis	June, 1897.	June, 1897.	1,000,000	100,000	100,000	7 Dec.	June	10,000	10,000
(c) Chicago & North Western	June, 1897.	June, 1897.	1,000,000	584,000	584,000	7 Oct.	Sept.	10,000	10,000
(d) U. S. & N. W. Ry.	Oct., 1891.	Oct., 1891.	1,000,000	584,000	584,000	7 Oct.	Sept.	40,500	40,500
(e) C. E. F. & N. W. Ry.	Oct., 1891.	Oct., 1891.	1,000,000	1,000,000	1,000,000	7 Oct.	Sept.	40,500	40,500
(f) Consolidated Railway	April, 1891.	April, 1891.	Not limited	3,250,000	3,250,000	5 Oct.	April	264,250	264,250
Grand total				\$15,250,000	\$15,250,000			\$785,250	\$785,250

*No cash realized, see note (c) on preceding page.
 (a) Issued in lieu of the Burlington, Cedar Rapids & Northern Railway bonds and stock at the time of its re-organization, June 22, 1890. See conditions, note (a) on preceding page.
 (b) Issued in lieu of the Burlington, Cedar Rapids & Northern Railway bonds and stock at the time of its re-organization, June 22, 1890. See conditions, note (a) on preceding page.
 (c) Issued in lieu of the Burlington, Cedar Rapids & Northern Railway bonds and stock at the time of its re-organization, June 22, 1890. See conditions, note (a) on preceding page.
 (d) Issued in lieu of the Burlington, Cedar Rapids & Northern Railway bonds and stock at the time of its re-organization, June 22, 1890. See conditions, note (a) on preceding page.
 (e) Issued in lieu of the Burlington, Cedar Rapids & Northern Railway bonds and stock at the time of its re-organization, June 22, 1890. See conditions, note (a) on preceding page.
 (f) Issued in lieu of the Burlington, Cedar Rapids & Northern Railway bonds and stock at the time of its re-organization, June 22, 1890. See conditions, note (a) on preceding page.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstand-ing.	INTEREST.	
			Amount ac-crued dur-ing year.	Amount paid during year.
Mortgage bonds.....	\$15,250,000	\$15,250,000	\$785,250	\$785,250
Total.....	\$15,250,000	\$15,250,000	\$785,250	\$785,250

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	329,567.69
Bills receivable	26,630.71
Due from agents	27,113.85
Net traffic balances due from other companies	22,609.24
Due from solvent companies and individuals	630.00
Other cash assets*	209,857.23
Balance—current liabilities	696,677.32
Total	696,677.32

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Loans and bills payable	116,106.78
Audited vouchers and accounts	291,772.99
Wages and salaries	298,797.35
Total	696,677.32

*Materials and supplies on hand, \$278,582.69.

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	Apportionment to railroads.	Apportionment to other properties.	AMOUNT PER MILE OF ROAD.	
				Miles.	Amount.
Capital stock	\$ 7,235,000.00	\$ 7,235,000.00	None	1,014.90	7,128.43
Bonds	15,325,000.00	15,325,000.00	None	1,927.32	14,846.42
Total	\$22,560,000.00	\$22,560,000.00			\$ 21,974.85

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Paid-up debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Burlington, Cedar Rapids & Northern Railway	\$ 5,500,000	\$ 6,500,000		\$ 12,000,000.00		
Minneapolis & St. Louis Ry.	None	150,000		150,000.00		
Iowa City & Western Ry.	600,000	584,000		1,184,000.00		
C. R. Iowa Falls & N. W. R. Y.	600,000	5,750,000		6,350,000.00		
Cedar Rapids & Clinton Ry.	300,000			300,000.00		
Chicago, Decatur & Minn. Ry.	220,000			220,000.00		
Consolidated Ry.		5,380,000		5,380,000.00		
			696,677.32	696,677.32		
Total	\$ 7,235,000	\$ 15,325,000	\$ 696,677.32	\$23,256,677.32	1,927.32	\$22,371.02

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Included in operating expenses.	Charged to income account as permanent improvements.	Not included in operating expenses.	Total cost to June 30.		Cost per mile.
				1901.	1902.	
CONSTRUCTION—						
Right of way						
Grading and bridge and culvert masonry						
Bridges and trestles						
Buildings, furniture and fixtures						
Shop machinery and tools						
Discount on securities sold for construction (a)						
Telegraph, line and apparatus						
Purchase of constructed road						
Other items						
Total construction						
EQUIPMENT—						
Baggage, express and postal cars						
Freight cars						
Other cars of all classes						
Total equipment						
Grand total cost construction, equipment, etc.						
Total cost construction, equipment, etc., State of Iowa						
(a) The item given here as "Discount on securities held for construction" covers years previous to 1890 and was incurred by the sale of bonds on the leased lines at that time, but not charged to the cost of consolidated road.						

INCOME ACCOUNT.

Gross earnings from operation	\$1,230,431.39	
Less operating expenses	2,767,236.30	
Income from operation		\$1,453,194.90
Miscellaneous income—less expenses	23,302.53	
Income from other sources	\$ 23,302.53	23,302.53
Total income		\$1,476,497.43
DEDUCTIONS FROM INCOME:		
Interest on funded debt accrued	\$ 785,330.00	
Rents	14,000.00	
Taxes	101,700.00	
Other deductions	35,473.75	
Total deductions from income	\$ 936,503.75	936,503.75
Net income		\$ 539,993.68
Surplus from operations of year ending June 30, 1892		539,993.68
Surplus on June 30, 1891		612,025.67
Additions for year		539,993.68
Surplus on June 30, 1892		\$1,152,019.35

EARNINGS FROM OPERATION—STATE OF IOWA.

PASSENGER:		
Passenger revenue	\$ 814,602.74	
Total passenger revenue	\$ 814,602.74	
Mail	86,738.26	
Express	53,085.99	
Total passenger earnings	\$ 954,427.99	
FREIGHT:		
Freight revenue	\$2,025,964.58	
Total freight revenue	\$2,025,964.58	
Total freight earnings	\$2,025,964.58	
Total passenger and freight earnings	\$3,880,392.57	
OTHER EARNINGS FROM OPERATION:		
Rents from tracks, yards and terminals	\$ 4,300.00	
Total other earnings	\$ 4,300.00	
Total gross earnings from operation—Iowa	\$3,884,692.57	
Total gross earnings from operation—entire line	\$4,239,431.39	

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Iowa City & Western Railway, 6,000 shares.	\$ 600,000	None	None	600,000
Cedar Rapids, Iowa Falls & N. W. Ry., 6,000 shares.	60,000	None	None	60,000
Cedar Rapids & Clinton Railway, 3,000 shares.	300,000	None	None	300,000
Chicago, Decorah & Minnesota Railway, 2,300 shares.	230,000	None	None	230,000
Total.	\$ 1,735,000	None	None	\$ 1,735,000

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS:				
Third rail	Mediapolis	Burlington & N. W. Ry' Co.	\$ 4,200.00	\$ 4,200.00
Total				\$ 4,200.00

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Miscellaneous receipts.			\$ 22,512.50
Lots leased and sold			790.00
Total			\$ 22,302.53

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of road way	\$ 150,032.82	\$ 289,559.41	\$ 439,592.23
Repairs of rails	28,156.28	54,341.10	82,497.38
Repairs of ties	60,820.33	117,044.10	177,864.43
Repairs of bridges and culverts	94,125.00	104,457.44	198,582.44
Repairs of fences, road-crossings, signs and cattle guards	6,496.56	12,538.39	19,034.95
Repairs of buildings	14,447.50	27,970.83	42,418.33
Repairs of telegraph	2,650.86	4,567.12	7,217.98
Other expenses	3,017.23	8,853.18	11,870.41
Total	\$ 324,506.07	\$ 626,289.41	\$ 950,795.48
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 50,708.30	\$ 98,039.50	\$ 148,747.80
Repairs and renewals of passenger cars	41,867.50	100,123.54	142,991.04
Repairs and renewals of freight cars	3,224.34	6,222.06	9,446.40
Shop machinery, tools, etc.	4,425.17	8,549.49	12,974.66
Other expenses			
Total	\$ 100,225.31	\$ 212,942.59	\$ 313,167.90
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhousemen	\$ 112,074.08	\$ 302,339.97	\$ 414,414.05
Fuel for locomotives	81,260.90	104,916.45	186,177.35
Water supply for locomotives	5,716.05	11,051.86	16,767.91
All other supplies for locomotives	4,982.20	7,967.85	12,950.05
Wages of other trainmen	48,816.85	132,829.33	181,646.18
All other train supplies	10,831.09	20,967.81	31,798.90
Wages of switchmen, flagmen, and watchmen		50,144.74	50,144.74
Expense of telegraph, including train dispatchers and operators	14,800.94	51,720.77	66,521.71
Wages of station agents, clerks, and laborers	32,915.36	43,654.43	76,569.79
Station supplies	7,104.81	23,538.63	30,643.44
Car mileage—paid Pullman Palace Car Company	39,582.70		39,582.70
Car mileage—paid Pullman Palace Car Company	4,208.91	18,844.50	23,053.41
Loss and dam'ge	328.82	634.07	962.89
Other expenses			
Total	\$ 3,343,965.97	\$ 806,426.05	\$ 4,150,392.02

REPORT OF RAILROAD COMMISSIONERS.

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	17,587.40	33,843.23	51,530.63
Salaries of clerks	10,571.40	32,967.00	43,538.40
General office expenses and supplies	4,946.90	7,810.39	12,757.29
Agencies, including salaries and rent	2,478.13	4,778.91	7,257.04
Advertising	7,501.84	4,828.49	12,330.33
Commissions	34,752.36	767.41	35,519.77
Insurance	4,268.35	8,243.73	12,512.08
Expense of trade associations	1,430.52	2,796.48	4,227.00
Rents for tracks, yards and terminals	1,449.63	2,797.73	4,247.36
Rents not otherwise provided for	2,846.61	4,402.72	7,249.33
Legal expenses	8,338.06	17,733.86	26,071.92
Stationery and printing	206.97	708.00	914.97
Other general expenses			
Total	\$ 87,923.66	138,872.11	226,795.77
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	234,266.65	408,290.41	642,557.06
Maintenance of equipment	186,265.42	271,309.43	457,574.85
Conducting transportation	243,003.97	866,526.63	1,109,530.60
General expenses	87,923.66	138,872.11	226,795.77
Grand total	\$ 656,822.72	1,584,918.58	2,241,741.30
Percentage of expenses to earnings—entire line	81.394	80.912	81.153
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	204,071.21	373,054.81	577,126.02
Maintenance of equipment	90,644.52	248,912.58	339,557.10
Conducting transportation	210,982.67	811,171.31	1,022,153.98
General expenses	79,758.18	115,723.32	195,481.50
Total	\$ 585,456.58	1,548,862.02	2,134,318.60
Percentage of expenses to earnings—Iowa	81.232	80.748	80.990

RENTALS PAID.

A. RENTS PAID FOR LEASE OF ROAD.

SAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Iowa Central Railway			14,000	14,000
Total rents			14,000	14,000

B. RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACK: From Madison Junction to Forest City, Iowa.	Minneapolis & St. Louis Railway Company	\$ 2,150.00	2,150.00
TERMINALS: Muscatine.	Chicago, R. I. & P. Railway Co.	1,100.00	1,100.00
Grand total rents (B)			3,250.00

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$ 30,173,022.19	\$ 30,809,361.41	\$ 30,809,361.41	\$ 30,809,361.41	\$ 636,339.22	
Cost of equipment	2,840,460.95	3,941,228.96	3,941,228.96	3,941,228.96	1,100,768.01	
Stocks owned	1,758,000.00	1,758,000.00	1,758,000.00	1,758,000.00		
Other permanent investments	345,454.44	354,305.35	354,305.35	354,305.35	9,850.91	
Cash and current assets	480,323.37	426,806.08	426,806.08	426,806.08	\$ 53,517.29	
OTHER ASSETS:						
Materials and supplies	184,312.16	278,582.49	278,582.49	278,582.49	94,270.33	
Reserves	163,732.66	134,013.88	134,013.88	134,013.88	\$ 29,718.78	
Grand total	\$ 35,813,803.03	\$ 37,562,544.19	\$ 37,562,544.19	\$ 37,562,544.19	1,000,741.16	
LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$ 7,250,000.00	\$ 7,250,000.00	\$ 7,250,000.00	\$ 7,250,000.00		
Preferred stock	14,564,000.00	14,564,000.00	14,564,000.00	14,564,000.00		
Current liabilities	696,627.32	696,627.32	696,627.32	696,627.32		
Deferred improvements and equipments	3,223,847.52	3,223,847.52	3,223,847.52	3,223,847.52		
Profit and loss	612,033.67	1,152,019.35	1,152,019.35	1,152,019.35	\$ 539,985.68	
Grand total	\$ 36,311,807.51	\$ 37,562,544.19	\$ 37,562,544.19	\$ 37,562,544.19	1,000,741.16	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL NEW BONDS ISSUED.

Issued 791 Bonds.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The United States Express Company operates all the lines of the Burlington, Cedar Rapids & Northern Railway Company, at a monthly payment of \$4,000 or \$58,800 per annum. If 40 per cent of their gross earnings exceeds the \$58,800 then this excess has to be turned over to the Burlington, Cedar Rapids & Northern Railway Company.

MAILS.

No fixed contract. The rate of compensation for carrying the United States mail is based upon the weighing of mail for periods fixed by the government.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are owned by the Pullman Palace Car Company. The Burlington, Cedar Rapids & Northern Railway Company pays for the use of such cars three cents per mile. Contract expires March 7, 1903.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Have none.

OTHER RAILROAD COMPANIES.

Running arrangement has been made with the Minneapolis & St. Louis Railway Company between Madison Junction and Forest City, with use of depot facilities, at a monthly payment of \$952.50.

STEAMBOAT OR STEAMSHIP COMPANIES AND TELEGRAPH COMPANIES.

No fixed contracts.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage.	Burlington	State Line	228.5	15,000	Included.	None.	None.
First mortgage.	Vinton	Holland	47.4	15,000	Included.	None.	None.
First mortgage.	Linn Junction	Postville	94.1	15,000	Included.	None.	None.
First mortgage.	Muscatine	Riverside	39.7	15,000	Included.	None.	None.
First mortgage.	Iowa City	What Cheer	73.3	8,000	Has none.	None.	None.
First mortgage.	Thoraburg	Montezuma	182	15,000	Included.	None.	None.
First mortgage.	Holland	Worthington	161.116	15,000	Included.	None.	None.
First mortgage.	Lake Park	Watertown	41.07	15,000	Included.	None.	None.
First mortgage.	Dows	Madison Junction	42.50	15,000	Included.	None.	None.
First mortgage.	Ellsworth	Sioux Falls	5.41	15,000	Included.	None.	None.
First mortgage.	Postville	Decorah	35.5	15,000	Included.	None.	None.
First mortgage.	Clinton	Iowa City	81.65	15,000	Included.	None.	None.
First mortgage.	State Line	Albert Lea	12.57	12,000	Has none.	None.	None.
Total			1,028.146				

* Under the name of Iowa City & Western Railway this piece is now bonded at \$8,000.00 per mile, but as soon as the President can see his way clear to take up this issue of \$284,000.00, that property will come under the consolidated mortgage and its bonded indebtedness of \$15,000.00 per mile, same as all the rest, except the piece from State Line to Albert Lea, which remains bonded at \$150,000.00.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers	16	5,008	\$1,549.03	10.00
General office clerks	80	24,971	19,442.73	1.28
Station agents	135	36,297	101,105.25	2.39
Other station men	170	36,848	88,682.88	1.56
Engineers	110	35,541	135,654.35	3.80
Firemen	116	35,485	91,628.30	2.39
Conductors	92	24,428	98,126.40	2.13
Other trainmen	122	50,050	100,160.00	2.00
Machinists	70	24,947	90,285.15	2.25
Carpenters	167	46,880	91,854.80	1.96
Other shopmen	417	133,440	300,160.00	1.50
Section foremen	161	54,127	94,420.00	1.56
Other trackmen	615	191,079	245,960.30	1.58
Switchmen, bagmen, and watchmen	71	18,513	43,094.75	2.31
Telegraph operators and dispatchers	14	4,277	16,270.58	2.54
All other employees and laborers	126	46,696	75,855.36	1.66
Total (including general officers)—Iowa	2,921	815,728	1,514,654.37	
Less general officers	16	5,008	\$1,549.03	
Total (excluding general officers)—Iowa	2,905	808,720	1,463,133.74	
DISTRIBUTION OF ABOVE:				
General administration	96	29,976	100,972.20	
Maintenance of way and structures	1,257	283,841	416,250.29	
Maintenance of equipment	967	210,325	344,818.41	
Contracting transportation	901	280,285	628,642.11	
Total (including general officers)—Iowa	2,921	815,728	1,514,654.37	
Less general officers	16	5,008	\$1,549.03	
Total (excluding general officers)—Iowa	2,905	808,720	1,463,133.74	
Total (including general officers)—entire line	3,109	862,168	1,648,800.52	

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue	940,582
Number of passengers carried one mile	31,734,302
Average distance carried—miles	48.85
Total passenger revenue	\$ 814,902.74
Average amount received from each passenger	1.25.404
Average receipts per passenger per mile	.02.567
Estimated cost of carrying each passenger one mile	.02.443
Total passenger earnings	904,427.20
Passenger earnings per mile of road	1,047.00
Passenger earnings per train mile	77.367
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue	1,785,181
Number of tons carried one mile	356,173,050
Average distance hauled of one ton—miles	143.66
Total freight revenue	\$ 2,925,964.56
Average amount received for each ton of freight	1.64.085
Average receipts per ton per mile	.01.142
Estimated cost of carrying one ton one mile	.00.082
Total freight earnings	2,925,964.56
Freight earnings per mile of road	3,710.08
Freight earnings per train mile	1,29.587
PASSENGER AND FREIGHT—	
Passenger and freight revenue	\$ 3,740,577.22
Passenger and freight revenue per mile of road	4,104.56
Passenger and freight earnings	3,880,291.87
Passenger and freight earnings per mile of road	4,237.00
Gross earnings from operation	3,884,501.87
Gross earnings from operation per mile of road	4,270.28
Expenses	2,553,708.91
Expenses per mile of road	2,789.28
TRAIN MILEAGE—	
Miles run by passenger trains	1,075,431
Miles run by freight trains	2,660,707
Miles run by mixed trains	210,935
Total mileage of trains earning revenue	3,946,073
Miles run by switching trains	309,243
Miles run by construction and other trains	86,983
Grand total train mileage	3,865,101
Mileage of loaded freight cars—north	11,496,653
Mileage of loaded freight cars—south	10,658,282
Mileage of empty freight cars—north	2,794,665
Mileage of empty freight cars—south	2,610,670
Average number of cars in train	97.42
Average number of loaded cars in train	19.03
Average number of empty cars in train	8.29
Average number of tons of freight in train	366.42
Average number of tons of freight in each loaded car	14
PASSENGER AND FREIGHT AND TRAIN MILEAGE—ENTIRE LINE.	
PASSENGER TRAFFIC—	
Number of passengers carried earning revenue	763,180
Number of passengers carried one mile	31,617,913
Average distance carried—miles	41.68
Total passenger revenue	\$ 897,696.82
Average amount received from each passenger	1.12.000
Average receipts per passenger per mile	.02.379
Estimated cost of carrying each passenger one mile	.02.546
Total passenger earnings	1,027,197.86
Passenger earnings per mile of road	948.21
Passenger earnings per train mile	33.250
9	

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue	1,790,105
Number of tons carried one mile	281,900,802
Average distance haul of one ton—miles	157.38
Total freight revenue	\$ 3,190,033.24
Average amount received for each ton of freight	1.78.147
Average receipts per ton per mile	.01.131
Estimated cost of carrying one ton one mile	.00.077
Total freight earnings	3,180,033.24
Freight earnings per mile of road	2.943.81
Freight earnings per train mile	131.053

PASSENGER AND FREIGHT—

Passenger and freight revenue	\$ 4,056,720.16
Passenger and freight revenue per mile of road	2,744.78
Passenger and freight earnings	4,216,231.20
Passenger and freight earnings per mile of road	3,092.02
Gross earnings from operation	4,229,431.25
Gross earnings from operation per mile of road	3,065.99
Expenses	2,767,536.20
Expenses per mile of road	2,054.43

TRAIN MILEAGE—

Miles run by passenger trains	1,180,026
Miles run by freight trains	2,233,313
Miles run by mixed trains	213,350
Total mileage trains earning revenue	3,626,674
Miles run by switching trains	421,643
Miles run by construction and other trains	56,983
Grand total train mileage	4,105,301
Mileage of loaded freight cars—north	14,140,812
Mileage of loaded freight cars—south	12,465,130
Mileage of empty freight cars—north	3,323,666
Mileage of empty freight cars—south	4,267,780
Average number of loaded cars in train	27.42
Average number of empty cars in train	19.03
Average number of empty cars in train	8.39
Average number of tons of freight in train	396.42
Average number of tons of freight in each loaded car	14

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originated on this road, whole tons.	Freight received from connecting lines, roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	261,862	120,037	422,230	21.76
Flour	26,422	47,831	68,258	3.53
Other mill products	1,656	3,566	5,222	.27
Hay	34,001	12,972	47,000	2.44
Fruit and vegetables	7,496	11,914	19,522	1.00
Seeds	36,414	25,515	52,059	2.72
PRODUCTS OF ANIMALS—				
Butter and eggs	12,125	1,916	14,041	.79
Live stock	140,519	17,249	157,768	8.25
Other packing-house products	26,280	8,447	34,826	1.80
PRODUCTS OF MINES—				
Anthracite coal	229,326	35,690	265,016	13.68
Bituminous coal	30,862	29,471	60,276	3.10
Stone, sand, and other like articles				

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA—CONTINUED.

COMMODITY.	Freight originated on this road, whole tons.	Freight received from connecting lines, roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF FOREST—				
Lumber	12,267	117,940	130,207	6.69
MANUFACTURES—				
Iron	4,344	26,107	30,451	1.57
Cement, brick, and stone	8,961	25,212	34,173	1.80
Agricultural implements	9,136	21,105	29,531	1.54
Household goods and furniture	14,100	3,400	15,500	0.80
Ice	7,264	1,208	8,472	.43
MERCHANDISE	30,226	83,936	114,162	6.07
MISCELLANEOUS—				
Other commodities not mentioned above	61,261	62,500	123,761	6.50
Total tonnage—Iowa	946,370	835,490	1,781,860	100.00
Total tonnage—entire line	1,063,861	726,514	1,790,375	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	32	32	60			
Freight	19	71	66			
Switching	1	5	6			
Total locomotives	52	108	132			
CARS IN PASSENGER SERVICE—						
First-class passenger cars	11	23	Westinghouse	23	Miller	23
Combination passenger cars	11	17	Westinghouse	17	Miller	17
Chair cars	4	4	Westinghouse	4	Miller	4
Baggage, express and postal cars	2	18	Westinghouse	18	Miller	18
Total	38	72	72		72	
CARS IN FREIGHT SERVICE—						
Box cars	309	4,494	787	786 Westinghouse, 1 St. Boyden	1,397	(d)
Flat cars	109	461			125	(e)
Stock cars	190	87	34	Westinghouse, 31 St. Boyden	85	(f)
Coal cars	363	45	28	Westinghouse, 1 St. Boyden	59	(g)
Refrigerator cars	43	48	1	Westinghouse, 1 St. Boyden	39	(h)
Furniture cars	20	30	50	Westinghouse	50	(i)
Total	628	4,519	909		1,547	
CARS IN COMPANY'S SERVICE—						
Dray and under cars	3	31				
Derrick cars	10	61				
Carbone cars	3	3				
Office cars	3	12	Westinghouse	12	Miller	12
Other road cars	1	1	St. Boyden	1	Janney	1
Total	17	108	4		30	
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE						
	2	2	11	Westinghouse, 1 St. Boyden		
Total cars owned	472					
Grand total cars	640	4,721	1,047		1,547	

- (a) Passenger locomotives equipped with train brake: 1, New York train brake; 31, Westinghouse brake; total, 32.
- (b) Freight locomotives equipped with train brake: 58, Westinghouse brake; 6, New York brake; 2, Boyden brake; total, 66.
- (c) Switch locomotives equipped with train brake: 8, Westinghouse brake; total, 8.
- (d) Box cars equipped with automatic coupler: 811, Williams coupler; 128, Janney coupler; 225, Gould coupler; 73, Dowling coupler; 5, Hinson coupler; 14, Chicago coupler; 76, Fox coupler; 45, California coupler; 18, Drexel coupler; 1, Thomas coupler; total, 1,397.
- (e) Flat cars equipped with automatic coupler: 62, Williams coupler; 15, Janney coupler; 4, Gould coupler; 15, Dowling coupler; 5, Chicago coupler; 9, Fox coupler; 15, California coupler; total, 125.
- (f) Stock cars equipped with automatic coupler: 76, Williams coupler; 3, Gould coupler; 1, Chicago coupler; 1, Fox coupler; 1, California coupler; 1, Drexel coupler; total, 83.
- (g) Coal cars equipped with automatic coupler: 34, Williams coupler; 4, Janney coupler; 5, Gould coupler; 2, Dowling coupler; 2, Chicago coupler; 4, Fox coupler; 6, California coupler; 1, Drexel coupler; 5, Woodman coupler; total, 53.
- (h) Refrigerator cars equipped with automatic coupler: 35, Williams coupler; 4, Gould coupler; total, 39.
- (i) Fuel-tender cars equipped with automatic coupler: 1, Williams coupler; 19, Janney coupler; 20, California coupler; total, 50.
- (j) Caboose cars equipped with automatic coupler: 14, Williams coupler; 2, Janney coupler; 3, Gould coupler; 1, Dowling coupler; 1, California coupler; total, 20.
- (k) Officers' cars equipped with automatic coupler, 3 (Miller coupler); other cars, 1 (Janney coupler); total, 4.

MILEAGE.

MILEAGE OF ROAD OPERATED IN IOWA.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.			Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Total mileage operated.	RAILS.	
	Main line.	Branches and spurs.	Branches and spurs.						Iron.	Steel.
Miles of single track.	229.35	171.80	612.47	22.96	4.11	36.09	7.36	3,182.48	64.00	1,613.36
Miles of yard tracks and sidings.	34.97	15.17	31.30	4.11	4.11	2.27	2.27	136.74	100.26	30.35
Total mileage operated (all tracks).	264.32	186.97	643.77	27.07	8.22	38.36	9.63	3,319.22	164.26	1,643.71

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY LINE MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.			Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Total mileage operated.	Line operated under track, age rights.	Line operated under track, age rights.	RAILS.	
	Main line.	Branches and spurs.	Branches and spurs.								Iron.	Steel.
Iowa	229.35	171.80	612.47	22.96	4.11	36.09	7.36	3,182.48	64.00	1,613.36	64.00	1,613.36
Illinois	34.97	15.17	31.30	4.11	4.11	2.27	2.27	136.74	100.26	30.35	100.26	30.35
South Dakota	34.97	15.17	31.30	4.11	4.11	2.27	2.27	136.74	100.26	30.35	100.26	30.35
Total mileage operated (single track).	264.32	186.97	643.77	27.07	8.22	38.36	9.63	3,319.22	164.26	1,643.71	164.26	1,643.71

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.			Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Total mileage operated.	Line operated under track, age rights.	Line operated under track, age rights.	RAILS.	
	Main line.	Branches and spurs.	Branches and spurs.								Iron.	Steel.
Burlington, Cedar Rapids & Northern Ry.	34.97	15.17	31.30	4.11	4.11	2.27	2.27	136.74	100.26	30.35	100.26	30.35
Total mileage owned (single track).	34.97	15.17	31.30	4.11	4.11	2.27	2.27	136.74	100.26	30.35	100.26	30.35

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard.	Average price per ton at distributing point.	KIND.	Number.	Average price at distributing point.	
Steel.....	3,411.39	66	\$ 22.00	Cedar.....	192,472	\$.27	
Steel.....	1,021.57	66	\$ 22.00	Oak.....	246,359	\$.32	
Total steel.....	6,432.96			Total.....	438,831	\$.45	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.		Bituminous coal—tons.	Soft wood cords.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....		58,399	846	59,245	1,181,716	51
Freight.....		107,685	2,282	109,967	2,554,357	43
Switching.....		13,173	246	13,419	292,343	46
Construction.....		3,950	86	4,036	86,685	46
Total.....		183,207	3,420	186,627	3,865,101	48
Average cost at distributing point:						
Burlington and Tipton.....		\$ 1.60				
Abbott Crossing.....		1.90				
What Cheer.....		1.40				
Clinton and Muscatine.....		.80				
Clinton and Muscatine.....		+ 1.35				

* Wet. + Dry.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	18	3	3	5	5	4	10	13
Passing from trains and engines.....	2	1	1	1	1	1	2	4
Overhead obstructions.....	1	1	1	1	1	1	2	2
Collisions.....	1	1	1	1	1	1	2	2
Deraillments.....	1	1	1	1	1	1	2	2
Other train accidents (a).....	1	1	1	1	1	1	2	2
At highway crossings.....	1	1	1	1	1	1	2	2
At stations.....	1	1	1	1	1	1	2	2
Other causes (b).....	1	1	1	1	1	1	2	2
Total.....	34	2	6	4	8	11	48	48

ACCIDENTS TO PERSONS—STATE OF IOWA—CONTINUED.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....	1	1	1	1	1	1	2	2
Other train accidents.....	1	1	1	1	1	1	2	2
At highway crossings (a).....	1	1	1	1	1	1	2	2
At stations.....	1	1	1	1	1	1	2	2
Other causes (b).....	1	1	1	1	1	1	2	2
Total.....	6	6	6	6	6	6	12	12

- (a) Killed—While getting on engine at the time engine was backing up.
 Injured—While getting on train.
 (b) Killed—By caving in of an embankment.
 Injured—By caving in of an embankment.
 Injured—By falling from scaffold.
 (c) Killed (a)—Struck by engine while walking on track, one by stealing a ride and one by falling from car while in motion.
 Injured—While trying to make coupling.
 (d) Killed—While sleeping on track.
 Injured—By horse running away while crossing track.

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length in feet and inches.	Minimum length in feet.	Maximum length in feet.	ITEM.	Number.	Height of low-water surface of rail in feet.
BRIDGES—					OVERHEAD HIGHWAY CROSSINGS—		
Iron.....	55	3,332.1	4	76	Bridges.....	4	18
Wooden.....	30	1,480.4	4	76	Total.....	4	18
Combination.....	31	6,814.5	4	76			
Total.....	116	11,627.0	4	76	OVERHEAD RAILWAY CROSSINGS—		
TRESTLES.....	655	6,372.1	4	76	Bridges.....	1	20
					Trestles.....	12	18
					Total.....	13	18

* See table below, "Bridges, Etc."

Gauge of track, 4 feet, 8 1/2 inches; 1,083.39 miles.

BRIDGES, ETC.				
	Number.	Aggregate length.	Minimum length.	Maximum length.
Wooden.....	34	1,147.4	10'	83'
Combination.....	31	6,814.5	10'	843'
Iron girders (a).....	55	3,332.1	4'	76'
Wooden girders on stone abutment.....	25	835'	4'	18'
Trestle.....	655	6,372.1	4'	730'

(a) Of these four are iron truss bridges and fifty-one iron girder bridges.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line, 1,640.96; miles of wire, 1,948.14. Owner, Western Union Telegraph Company. Operated by Burlington, Cedar Rapids & Northern Railway Company.	
Burlington to Albert Lea, one line.....	252.21 Miles double..... 506.42 wire.
West Liberty to Albert Lea, one line.....	190 Miles single..... 190 wire.
Cedar Rapids to Watertown, one line.....	300.40 Miles single..... 300.40 wire.
Cedar Rapids to Sioux Falls, one line.....	316 Miles single..... 316 wire.
Iowa to Forest City, one line.....	48.20 Miles double..... 96.20 wire.
Cedar Rapids to Clinton.....	92 Miles single..... 92 wire.
Cedar Rapids to Decorah, one line.....	118.20 Miles single..... 118.20 wire.
Cedar Rapids to Montezuma, one line.....	103.60 Miles single..... 103.60 wire.
Riverside to Muscatine, one line.....	30.58 Miles single..... 30.58 wire.
Waverly to Waverly Junction, one line.....	5.68 Miles double..... 11.36 wire.
Ellsworth to Worthington, one line.....	49 Miles single..... 49 wire.
Bismarck to Davenport, one line.....	35 Miles single..... 35 wire.
Total miles of line.....	1,640. Miles of wire..... 1,948.14

Above lines are owned by the Western Union Telegraph Company, and operated by the Burlington, Cedar Rapids & Northern Railway Company.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of its cars.

American Refrigerator Transportation Co.	Harris Bros. & Co.
American Transportation Co.	Hammond, R., Line.
Armour Refrigerator Line.	International Oil Co.
American Palace Horse Car Line.	International Transit Co.
American Live Stock Transportation Co.	Kansas City Dressed Beef Line Co.
Arnold's Refrigerator Co.	Keystone Palace Horse Car Co.
Blue Line Transit Co.	Kansas City Packing Co.
Burton Stock Car Co.	Kansas City Refrigerator Car Co.
Cleveland Refining Co.	Live Poultry Transportation Co.
Canada Cattle Car Co.	Midland Line.
Canada Southern Line.	Morris, E., Refrigerator Line.
Commercial Express Line.	National Dispatch.
Canadian Pacific Dispatch.	Nickel Plate Line.
Columbus Hocking Coal and Iron Co.	Northern Adirondack R. R. Co.
Chicago Stock Car Co.	Pennsylvania Refining Co.
Chicago Refrigerator Co.	Perry Manufacturing Co.
California Fruit Express.	Pullman Palace Car Co.
Cass, J. L., Threshing Machine Co.	Red Line Transit Co.
California Fruit Transportation Co.	Rend, A. P., & Co.
Cedar Rapids Refrigerator Co.	St. Louis Refrigerator Car Co.
Eureka Transportation Co.	Street's Car Co.
Empire Line.	Sioux City Dressed Beef Line.
Erie Dispatch Line.	Southern Dispatch Line.
Ellsworth, J. W., & Co.	Southern Iron Car Line.
Fall Brook Coal Co.	Union Line.
Great Eastern Line.	Union Tank Line.
Hamburg Lumber Co.	Union Refrigerator Transit Co.
Hookenson, E., & Co.	White Line.
	Washington Refining Co.

STATE OF IOWA.
COUNTY OF LINN, 188.

We, the undersigned, C. J. Ives, President, and S. S. Dorwart, Assistant Treasurer, of the Burlington, Cedar Rapids & Northern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said Company; that we have carefully examined the same, and declare the

same to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the information, and receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said Company during the period for which said return is made.

C. J. IVES,
President.
S. S. DORWART,
Assistant Treasurer.

Subscribed and sworn to before me this 15th day of September, 1892.

CHAS. E. PUTNAM,
Notary Public, Linn County, Ia.

SUPPLEMENTAL REPORT

OF THE

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 5. Attorneys in Iowa—	8
S. K. Tracy, general solicitor; and when needed the company employs attorneys from different parts along the lines.	
Division superintendents for Iowa—	
W. P. Brady, Cedar Rapids, Iowa; George A. Goodell, Estherville, Iowa.	241.82
Page 11. Total mileage owned in Iowa, main line, single track.....	172.83
Total mileage owned in Iowa, branches.....	68.24
Total mileage owned in Iowa, spurs.....	482.89
Grand total, Iowa mileage.....	130.74
Miles of yard track and sidings in Iowa.....	911.32
Total mileage operated in Iowa.....	
Page 17. Capital stock representing road—	\$ 7,255,000.00
Common.....	\$ 7,255,000.00
Total.....	7,250.61
Amount per mile of road (1,015 miles).....	888
Number of shares held in Iowa.....	91
Number of stockholders in Iowa.....	\$ 12,701,703.16
Page 19. Funded debt representing road in Iowa on mileage basis.....	21,945,287.56
Page 20. Cost of the property in Iowa; it belonging to more than one corporation, owned, leased, or operated, the cost of each separately.....	11,372,933.97
Main line branches, on mileage basis.....	1,477,105.23
Iowa City Division branches, on mileage basis.....	6,627,088.17
Iowa Falls Division branches, on mileage basis.....	1,367,205.69
Clinton Division branches, on mileage basis.....	561,084.50
Decorah Division branches, on mileage basis.....	
Total.....	\$ 21,945,287.56
The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business.....	\$ 15,451,766.00

Page 35.	Net earnings per train mile, passenger trains, Iowa	158.60
	Net earnings per train mile, freight trains, Iowa	321.61
Page 43.	Operating expenses per train mile, passenger trains, Iowa	667.39
	Operating expenses per train mile, freight trains, Iowa	779.13
	Operating expenses per mile of road, Iowa (911.32 miles)	2,569.28
	Taxes in Iowa	101,700.00
	Interest on bonded debt in Iowa	656,345.00
Page 63.	Average number of tons of freight in each car when shipped in car lots	14 tons
	Average number of tons of freight in each car when shipped in less than car lots	10 tons
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	

	LEASED.	OWNED.	TOTAL.
1—Number of passenger cars	None	27	27
2—Number of baggage, mail and express cars	None	14	14
3—Number of parlor and chair cars	None	4	4
4—Number of dining cars (combination)	None	17	17
5—Number of box freight cars	None	2,850	2,850
6—Number of stock cars	None	150	150
7—Number platform and coal cars	None	681	681
8—Number of other cars	None	225	225
9—Total number of cars	None	3,977	3,977
10—Number of locomotives	None	105	105

Page 79.	Fencing in Iowa—	
1—Miles of fencing on your road in Iowa (double)		911.32
2—Average cost per mile of fencing	\$	1.00
3—Total cost of same		291,622.40
Tonnage crossing Mississippi River bridge at Davenport for the year ending June 30, 1892—		
East bound, number of tons		8,154
West bound, number of tons		2,514
Total tons		10,668

STATE OF IOWA,
COUNTY OF LINN, 1892.

The undersigned, C. J. Ives, President of the Burlington, Cedar Rapids & Northern Railway Company, on his oath does say that the foregoing return has been prepared, under his direction, from the original books, papers, and records of said company; that he has carefully examined the same, and declares the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of his knowledge, information and belief.

C. J. IVES, President.
S. S. DORWALT, Assistant Treasurer.

Subscribed and sworn to before me this 23d of October, 1892.

JOHN C. BROOKSMIT,
Notary Public.

ANNUAL REPORT

OF THE

ALBIA & CENTERVILLE RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892

HISTORY.

Name of common carrier making this report?

Albia & Centerville Railway Company.

Date of organization?

April 1, 1890.

Under laws of what government, state or territory organized? If more than one, name all, give reference to each statute and all amendments thereof.

State of Iowa, chapter 1, Title VIII, of the Code of Iowa and the amendments thereto.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not a consolidated company.

If a reorganized company, give name of or ginal corporation, and refer to laws under which it was reorganized.

Centerville, Moravia & Albia Railway Company. Laws of Iowa. Account of foreclosure.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Russell Sage	New York City	December 1, 1892
John P. Munh	New York City	December 1, 1892
J. J. Slocum	New York City	December 1, 1892
C. B. Ackert	Marshalltown, Iowa	December 1, 1892
F. M. Drake	Centerville, Iowa	December 1, 1892

Total number of stockholders at date of last election?

Seven.

Date of last meeting of stockholders for election of directors?

December 1, 1890.

Give post office address of general office.

Centerville, Iowa.

Give post office address of operating office.

Marshalltown, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	F. M. Drake	Centerville, Iowa.
Secretary	E. S. Benson	Marshalltown, Iowa.
Treasurer	S. Zug	Marshalltown, Iowa.
General Solicitor	A. C. Daly	Marshalltown, Iowa.
Auditor	E. S. Benson	Marshalltown, Iowa.
General Manager	C. B. Ackert	Marshalltown, Iowa.
Superintendent	J. B. Redmon	Marshalltown, Iowa.
Train Manager	A. F. Banks	Marshalltown, Iowa.
General Freight Agent	H. A. Hansen	Marshalltown, Iowa.
General Passenger Agent	T. P. Barry	Marshalltown, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each road named.
	FROM—	TO—		
MAIN LINE— Albia & Centerville Railway Co.	Albia, Iowa	Relay, Iowa	34.10	34.10
Total mileage operated			34.10	34.10

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	Amount.	None.
Capital stock, common	4,000,000.00	\$40,000.00	\$40,000.00	\$40,000.00	None.	None.
Total	4,000,000.00	\$40,000.00	\$40,000.00	\$40,000.00	None.	None.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued.	Total cash realized.	Total amount issued and outstanding.	Amount.	None.
Issued for reorganization, common	4,000,000.00	\$40,000.00	\$40,000.00	None.	None.
Total	4,000,000.00	\$40,000.00	\$40,000.00	None.	None.

Amount of stock per mile, \$1,173.33.

ALBIA & CENTERVILLE RAILWAY COMPANY.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.	
Cash	\$502.42
Due from agents	282.36
Net traffic balances due from other companies	1,423.69
Due from solvent companies and individuals	312.15
Balance—current liabilities	2,754.08
Total	\$5,275.71
CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.	
Audited vouchers and accounts	\$424.76
Wages and salaries	656.95
Total	\$1,081.71

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other property inc.	Miles.	Amount.
Capital stock	\$40,000.00	\$40,000.00	None	34.10	\$1,173.33
Total	\$40,000.00	\$40,000.00	None	34.10	\$1,173.33

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED, THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.)

NAME OF ROAD.	Capital stock.	Funded debts.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Albia & Centerville Railway	\$40,000.00	None	\$275.71	\$40,275.71	34.10	\$1,181.40
Total	\$40,000.00	None	\$275.71	\$40,275.71	34.10	\$1,181.40

*COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Not included in operating expenses.	Charged to income account in previous years.			
Construction	\$40,000.00			\$40,000.00	\$40,000.00	\$1,173.33
Total construction	\$40,000.00			\$40,000.00	\$40,000.00	\$1,173.33
Grand total cost construction, equipment, etc.	\$40,000.00			\$40,000.00	\$40,000.00	\$1,173.33
Total cost construction, equipment, etc.—State of Iowa	\$40,000.00			\$40,000.00	\$40,000.00	\$1,173.33

*No information to return except total cost of property, \$40,000.00, being the amount of stock issued under plan of reorganization for old Central, Moravia & Albia railroad.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 33,360.19	
Less operating expenses.....	46,306.17	
Deficit.....		\$ 13,012.96
Miscellaneous income—less expenses.....	\$ 19,056.88	
Income from other sources.....	10,556.88	
Deficit.....		\$ 2,954.10
DEDUCTIONS FROM INCOME:		
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	\$ 161.28	
Taxes.....	568.70	
Total deductions from income.....	729.98	
Deficit.....		\$ 3,684.08
Deficit from operations of year ending June 30, 1891.....		\$ 3,684.08
Surplus on June 30, 1891.....	600.00	
Deficit on June 30, 1892.....		\$ 3,084.08

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions at pay months, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 4,167.06		\$ 4,167.06
Total passenger revenue.....			\$ 4,167.06
Mail.....			1,952.86
Express.....			70.54
Total passenger earnings.....			\$ 6,190.46
FREIGHT—			
Freight revenue.....	\$ 28,072.21		
Overcharge to shippers.....		\$ 314.50	
Total deductions.....		\$ 314.50	
Total freight revenue.....			\$ 28,386.71
Total freight earnings.....			\$ 28,386.71
Total passenger and freight earnings.....			\$ 30,567.19
Total gross earnings from operation—Iowa.....			\$ 30,567.19
Total gross earnings from operation—entire line.....			\$ 30,567.19

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Amount raised by stock holders for improvements.....	\$ 10,556.88		\$ 10,556.88
Total.....	\$ 10,556.88	None	\$ 10,556.88

OPERATING EXPENSES.

ITEM.	Chargeable to freight traffic.	Chargeable to passenger traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 2,343.45	\$ 6,730.00	\$ 9,073.45
Repairs of rails.....	2,068.70	2,204.60	4,273.30
Repairs of ties.....	82.50	187.50	270.00
Repairs of bridges and culverts.....	77	2.20	79.20
Repairs of fences, road crossings, signs, and cattle guards.....	197.70	563.00	760.70
Repairs of buildings.....			
Total.....	\$ 7,362.35	\$ 11,796.60	\$ 19,158.95
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 177.70	\$ 53.11	\$ 230.81
Repairs and renewals of freight cars.....	608.70	1,830.34	2,439.04
Total.....	\$ 786.40	\$ 1,883.45	\$ 2,669.85
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-house men.....	\$ 449.80	\$ 1,343.60	\$ 1,793.40
Fuel for locomotives.....	411.42	1,244.25	1,655.67
Water supply for locomotives.....	58.75	167.35	226.10
All other supplies for locomotives.....	54.00	104.80	158.80
Wages of other train men.....	414.00	1,274.60	1,688.60
All other train supplies.....	7.25	20.30	27.55
Expenses of telegraph, including train dispatchers and operators.....	118.05	354.14	472.19
Wages of station agents, clerks, and laborers.....	577.44	1,321.17	1,898.61
Station supplies.....	19.51	58.54	78.05
Switching charges—balance.....		41.25	41.25
Our mileage—balance.....	108.75	736.37	845.12
Loss and damage.....	608.17	1,824.50	2,432.67
Injuries to persons.....			
Total.....	\$ 2,695.86	\$ 9,556.27	\$ 12,252.13
GENERAL EXPENSES—			
Salaries of clerks.....	\$ 130.00	\$ 450.00	\$ 580.00
Insurance.....	4.45	10.55	15.00
Rents not otherwise provided for.....	25.50	74.50	100.00
Legal expenses.....	10.40	30.00	40.40
Stationery and printing.....	30.18	108.56	138.74
Other general expenses.....	11.18	31.36	42.54
Total.....	\$ 401.31	\$ 1,304.97	\$ 1,706.28
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 7,362.35	\$ 11,796.60	\$ 19,158.95
Maintenance of equipment.....	786.40	1,883.45	2,669.85
Conducting transportation.....	2,695.86	9,556.27	12,252.13
General expenses.....	401.31	1,304.97	1,706.28
Grand total.....	\$ 11,995.92	\$ 35,097.32	\$ 47,093.24
Percentage of expenses to earnings—entire line.....			153.00

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....		\$ 400,000.00		\$ 400,000.00		
Cost and current assets.....		9,974.96		2,321.61		1,653.35
Profit and loss.....				2,024.08		2,024.08
Grand total.....		\$ 409,974.96		\$ 402,345.71	\$ 7,629.25	\$ 7,629.25

REPORT OF RAILROAD COMMISSIONERS.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock		\$ 400,000.00		\$ 400,000.00	2,167.20	
Current liabilities		3,988.20		3,775.71		
Accrued taxes not yet payable		228.37		270.00	41.63	
Profit and loss		600.00		600.00		600.00
Grand total		\$ 404,588.20		\$ 404,345.71	\$ 2,312.49	600.00

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

United States Express Company pays Albia & Centerville Railway monthly a fixed rate per 100 pounds for express matter transported.

MAILS.

United States Postoffice Department pays a yearly allowance for mail service.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

None.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

All train service is furnished by the Iowa Central Railway Company. Albia & Centerville Railway pays a fixed rate per mile for all trains passing over the road.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

Western Union Telegraph Company owns and operates line on Albia & Centerville Railway, who uses it in transaction of its business.

* EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
Station agents	3	928	1,544.40	1.66
Other station men	1	214	95.00	.35
Section foremen	15	947	1,524.30	1.65
Other trackmen	15	4,710	5,213.30	1.11
All other employees and laborers	1	211	215.00	.68
Total (including general officers)—Iowa	22	6,908	8,127.30	1.18
Less general officers	22		8,127.30	1.18
Total (excluding general officers)—Iowa	22	6,908	8,127.30	1.18
DISTRIBUTION OF ABOVE—				
Maintenance of way and structures	18	5,632	6,771.80	1.30
Conducting transportation	4	1,256	1,355.40	1.08
Total (including general officers)—Iowa	22	6,908	8,127.30	1.18
Less general officers	22		8,127.30	1.18
Total (excluding general officers)—Iowa	22	6,908	8,127.30	1.18
Total (including general officers)—entire line	22	6,908	8,127.30	1.18

* Shows all the employees which were regularly engaged during the entire year, whose services wholly belonged to the Albia & Centerville Railway.
The accounts are handled by the Iowa Central Railway Company, and a regular monthly charge is made for clerical work.

ALBIA & CENTERVILLE RAILWAY COMPANY.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue	7,546	
Number of passengers carried one mile	119,408	
Average distance carried	15.9	
Total passenger revenue	\$ 4,687.06	
Average amount received from each passenger	62.40	
Average receipts per passenger per mile	39.20	
Estimated cost of carrying each passenger one mile	5.90	
Total passenger earnings	215.37	
Passenger earnings per mile of road	35.125	
Passenger earnings per train mile		

FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue	61,402	
Number of tons carried one mile	1,389,313	
Average distance haul of one ton	22	
Total freight revenue	\$ 28,102.71	
Average amount received for each ton of freight	44.64	
Average receipts per ton per mile	62.04	
Estimated cost of carrying one ton one mile	40.52	
Total freight earnings	28,102.71	
Freight earnings per mile of road	1,165.09	
Freight earnings per train mile	1.53	

PASSENGER AND FREIGHT—		
Passenger and freight revenue	\$ 32,105.77	
Passenger and freight revenue per mile of road	1,304.85	
Passenger and freight earnings	33,245.19	
Passenger and freight earnings per mile of road	1,381.46	
Gross earnings from operation	35,285.19	
Gross earnings from operation per mile of road	1,381.46	
Expenses	42,306.37	
Expenses per mile of road	1,381.47	

TRAIN MILEAGE—		
Miles run by mixed trains	24,200	
Total mileage train earnings revenue	24,200	
Miles run by switching trains	None.	
Miles run by construction and other trains	2,504	
Grand total train mileage	26,704	
Mileage of loaded freight cars—north or east	98,175	
Mileage of loaded freight cars—south or west	19,504	
Mileage of empty freight cars—north or east	5,506	
Mileage of empty freight cars—south or west	63,212	
Average number of freight cars in train	10.2	
Average number of loaded cars in train	6.4	
Average number of empty cars in train	3.8	
Average number of tons of freight in train	76	
Average number of tons of freight in each loaded car	12	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting carriers, other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	50	960	319	.51
Flour	10	76	86	.14
Hay	90	90	90	.16
Fruit and vegetables	132	132	132	.21
Salt	15	15	15	.02
PRODUCTS OF ANIMALS—				
Live stock	62	10	162	.16
PRODUCTS OF MINES—				
Anthracite coal	58,625	58	58,625	93.91
Bituminous coal	54	54	54	.09
Coke	160	160	160	.16
Stone, sand, and other like articles				
PRODUCTS OF FOREST—				
Lumber	29	473	495	.79
MANUFACTURES—				
Castings and machinery	16	20	36	.05
Cement, brick, and lime	100	77	177	.28
Agricultural implements	61	17	12	.02
Household goods and furniture		140	201	.32
MISCELLANEOUS—				
Other commodities not mentioned above	1,200	908	2,348	3.73
Total tonnage—Iowa	56,458	2,434	62,392	100.00
Total tonnage—entire line	50,438	2,434	62,392	

DESCRIPTION OF EQUIPMENT.

No equipment owned. Train service is furnished by the Iowa Central Railway at a monthly charge for same.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Times.	Weights per yard—lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.	
Steel	306 1-30	60 5	\$3.23.7	Oak	21,582 8	.49	
Total steel	306 1-30	60 5	30.33.7	Total oak	21,582 8	.49	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

No locomotives used exclusively on Albia & Centerville Railway. Iowa Central Railway Company furnishes train service and charges Albia & Centerville fixed rate per train mile.

MILEAGE.
MILEAGE OF ROAD OPERATED.

LINE REPRESENTED BY CAPITAL STOCK.	Main line.		Line of property.	Line operated under lease.	Line operated under track, etc.	Total mileage operated.	New line constructed during year.		RAILS.
	Branches and spurs.	1 mi.					None	35.10	
Miles of single track.	24.10	1.00				25.10	None	35.10	Steel.
Miles of yard tracks and sidings.	25.12	None				25.12	None	25.12	Iron.
Total mileage operated all tracks.									

MILEAGE OF LINE BY STATES AND TERRITORIES.
I. MILEAGE OPERATED BY LINE MAKING THIS REPORT.

STATE OR TERRITORY.	Main line.		Line of property.	Line operated under lease.	Line operated under track, etc.	Total mileage operated.	New line constructed during year.		RAILS.
	Branches and spurs.	1 mi.					None	35.10	
Iowa	24.10	1.00				25.10	None	35.10	Steel.
Total mileage operated (single track)	24.10	1.00				25.10	None	35.10	Iron.
Total mileage owned (single track)	24.10	1.00				25.10	None	35.10	

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

REPORT OF RAILROAD COMMISSIONERS.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	1					1	1
Deraillments.....								
* Other causes.....	1	1					1	1
Total.....	2	2					2	2

* Laborer injured loading rails. Bridge carpenter injured with tools.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		THREE-PASS-ING.		NOT THREE-PASS-ING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
* Other causes.....								
Total.....								

* Boy injured with turntable.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Aggregate length in feet.	Minimum length in feet.	Maximum length in feet.
BRIDGES--				
Iron.....	1	60	60	60
Combination.....	1	100	100	100
Total.....	2	160		
Trestles.....	10	1,500	64	475

Gauge of track, 4 feet 8 1/2 inches; length, 24.10 miles.

TELEGRAPH.

Miles of line, 24.10; miles of wire, 24.10.

Owned and operated by the Western Union Telegraph Company.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Blue Line.
Canada Southern Line.
Empire Line.
Red Line.
White Line.
Street's West Stable Car Line.
Midland Line.
National Despatch Line.
Union Line.
Vandalia Line.
Chicago Stock Car Company.
Canada Cattle Car Company.
Merchandise Despatch Transportation Co.
W. P. Road & Co.
Southern Iron Car Line.

ALBIA & CENTERVILLE RAILWAY COMPANY.

STATE OF IOWA.
COUNTY OF MARSHALL.

We, the undersigned, C. H. Ackert, General Manager, and E. S. Benson, Auditor, of the Albia & Centerville Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. H. ACKERT,
General Manager.
E. S. BENSON,
Auditor.

Subscribed and sworn to before me this 30th day of September, 1901.

R. A. DUGAN,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

ALBIA & CENTERVILLE RAILWAY COMPANY,

* TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa— A. C. Daly, Marshalltown. Division superintendents for Iowa—None.	
Page 11. Total mileage owned in Iowa, main line, single track	24.10
Grand total Iowa mileage	24.10
Miles of yard track and sidings in Iowa	1.92
Total mileage operated in Iowa	24.10
Page 17. Capital stock representing road in Iowa— Common	\$ 400,000.00
Total	\$ 400,000.00
Amount per mile of road (24.10 miles)	16,597.51
Number of shares	4,000
Number of shares held in Iowa	1,271
Number of stockholders in Iowa	2
Page 29. Cost of the property in Iowa; if belonging to more than one corporation, owned leased or operated, the cost of each separately	\$ 400,000.00
Page 35. Total passenger earnings per train mile, passenger trains, Iowa	35.12
Total freight earnings per train mile, freight trains, Iowa	1.53.63
Page 45. Operating expenses per train mile, passenger trains, Iowa	1.83.83
Operating expenses per train mile, freight trains, Iowa	1.91.87
Operating expenses per mile of road, Iowa (24.1 miles)	1,921.41
Taxes in Iowa, calendar year of 1891	568.70
Page 67. Equipment used in State of Iowa, or such proportion of the same as properly belongs to the operation of the road in Iowa	Owls no equipment.
Page 79. Fencing in Iowa— 1—Miles of fencing on your road in Iowa	10.23
2—Miles of unfenced road in Iowa	19

STATE OF IOWA,
COUNTY OF MARSHALL, ss.

We, the undersigned, C. H. Ackert, General Manager, and E. S. Benson, Auditor, of the Albia & Centerville Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

C. H. ACKERT,
General Manager.
E. S. BENSON,
Auditor.

Subscribed and sworn to before me this 20th day of September, 1892.

R. A. DUGAN,
Notary Public

ANNUAL REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Chicago, Burlington & Quincy Railroad Company.

Date of organization?

Charter act passed February 14, 1855.

Under laws of what government, State, or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof.
Illinois.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Aurora Branch Railroad Company, charter February 12, 1859; amended June 22, 1859 (name changed to Chicago & Aurora Railroad Company); amended February 14, 1859 (changing name to Chicago, Burlington & Quincy Railroad Company).

Central Military Track Railroad Company, charter February 15, 1851; amended June 19, 1852, and February 11, 1853; consolidated with Chicago, Burlington & Quincy Railroad Company July 9, 1855.

Peoria & Oquawka Railroad Company, charter February 12, 1849; amended February 10, 1851, June 22, 1852, February 8, 1853, February 21, 1854 (changing name to Loganport, Peoria & Burlington Railroad Company); master's sale October 20, 1862; March 7, 1864, name changed to Peoria & Burlington Railroad Company; consolidated with Chicago, Burlington & Quincy Railroad Company June 24, 1864.

Northern Cross Railroad, charter April 13, 1849; amended February 1, 1851, June 11, 1852, June 21, 1852, February 10, 1853, February 10, 1857 (changing name to Chicago & Quincy Railroad Company); master's sale April 24, 1864, and conveyed to the Chicago, Burlington & Quincy Railroad Company July 30, 1863.

Burlington & Missouri River Railroad Company, incorporated January 15, 1856, and the Burlington & Missouri Railroad Company, incorporated July 24, 1871; consolidated with Chicago, Burlington & Quincy Railroad Company July 31, 1873.

Burlington & Missouri River Railroad Company in Nebraska, incorporated May 12, 1860; consolidated with Chicago, Burlington & Quincy Railroad Company January 1, 1860.

Republican Valley Railroad Company, incorporated March 28, 1878; amended May 24, 1879, and consolidated with Chicago, Burlington & Quincy Railroad Company March 1, 1882.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Not reorganized.

ORGANIZATION

NAME OF DIRECTOR.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. M. Forbes.	Boston, Mass.	May 17, 1903.
E. J. Felde.	Boston, Mass.	May 17, 1903.
Geo. P. Gardner.	Boston, Mass.	May 17, 1903.
P. W. Hunswell.	Boston, Mass.	May 17, 1903.
W. H. Hoag, Jr.	Boston, Mass.	May 17, 1903.
Edward Olney.	Boston, Mass.	May 17, 1903.
W. J. Ladd.	Milton, Mass.	May 17, 1903.
W. C. Phillips.	Cambridge, Mass.	May 17, 1903.
J. N. A. Griswold.	New York, N. Y.	May 17, 1902.
Peter Gordon.	New York, N. Y.	May 17, 1902.
	Burlington, Iowa.	May 17, 1903.

Total number of stockholders at date of last election:

Eleven thousand two hundred and forty-six

Date of last meeting of stockholders for election of directors

May 18, 1902.

Give postoffice address of general office.

Chicago, Ill.

(Give postoffice address of operating office.)

Chicago, Ill.

OFFICERS.

TITLE	NAME	LOCATION OF OFFICE
Chairman of the Board	J. M. Forbes	Boston, Mass.
President	G. E. Perkins	Burlington, Iowa
First Vice-President	C. B. Harris	Chicago, Ill.
Second Vice-President	G. B. Harris	Chicago, Ill.
Secretary	T. S. Howard	Boston, Mass.
Treasurer	J. C. Pennington	Chicago, Ill.
General Solicitor	J. W. Bythe	Burlington, Iowa
Attorney	H. H. Trimble	Keokuk, Iowa
Comptroller, acting	J. J. Leachery	Chicago, Ill.
Chief Auditor	W. J. Lathrop	Chicago, Ill.
Assistant General Auditor	C. F. Storgis	Chicago, Ill.
General Manager	C. W. Merrill	Chicago, Ill.
General Superintendent	J. D. Bender	Chicago, Ill.
Superintendent of Iowa lines	C. M. Levey	Burlington, Iowa
Division Superintendent	C. E. Starnes	Keokuk, Iowa
Division Superintendent	H. H. Duggan	Creston, Iowa
General Freight Agent	Thos. Miller	Chicago, Ill.
Assistant General Freight Agents	W. J. Rogers	Chicago, Ill.
	E. R. Potter	Chicago, Ill.
General Passenger and Ticket Agent	P. S. Rustis	Chicago, Ill.
Asst. General Passenger and Ticket Agent	L. W. Wakeley	Chicago, Ill.
General Baggage Agent	W. J. Ladd	Chicago, Ill.
Land Commissioner	L. W. Baldwin	Burlington, Iowa

[illegible]

PROPERTY OPERATED—CONTINUED.

NAME.	TERMINALS.	FROM—	TO—	Miles for each road named.	Miles of line owned.
Western Iowa R. R.	Fontenelle, Iowa	Fontenelle, Iowa	Cumlerland, Iowa	20.00	20.00
Valley R. R.	Fontenelle, Iowa	Fontenelle, Iowa	Fontenelle, Iowa	15.00	15.00
Carroll, College Springs & Northwestern R. R.	Carroll, Iowa	Carroll, Iowa	Northboro, Iowa	15.00	15.00
Red Oak & Atlantic R. R.	Red Oak, Iowa	Red Oak, Iowa	Strawford, Iowa	15.00	15.00
Hastings & Valley R. R.	Hastings, Iowa	Hastings, Iowa	Carroll, Iowa	15.00	15.00
Kokut & St. Paul R. R.	Kokut, Iowa	Kokut, Iowa	Keokuk, Iowa	47.20	47.20
Omaha & Northwestern R. R.	Omaha, Neb.	Omaha, Neb.	Grassopolis, Neb.	20.00	20.00
Nebraska Railway	Omaha, Neb.	Omaha, Neb.	York, Neb.	135.50	135.50
Lincoln & Northwestern Railway	Nebraska City, Bridge Line	Nebraska City, Bridge Line	Colfax, Neb.	2.00	2.00
Atchison & Nebraska Railway	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	141.75	141.75
Nebraska & Colorado R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	3.00	3.00
Chicago, Nebraska & Kansas R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	40.00	40.00
Republican Valley, Kansas & Northwestern R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	200.00	200.00
Burlington & Colorado R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	75.00	75.00
Chicago & Nebraska R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
Chicago & Kansas R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
Lincoln & Black Hills R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
Grand Island & Wyoming Central R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
Republican Valley & Wyoming Railway	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
St. Joseph & Nebraska R. R.	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
Union Pacific Railway	Atchison, Kas.	Atchison, Kas.	Lincoln, Neb.	174.00	174.00
Grand total mileage operated				4,459.75	4,459.75
				5,200.54	5,200.54
				46.14	46.14

LINE OPERATED UNDER LEASE FOR SPECIFIED SUM—
Quincy, Alton & St. Louis Railway.

Quincy, Ill. Louisiana and Hannibal, Mo.

LINE OPERATED UNDER CONTRACT—

St. Charles Air Line	At Chicago, Ill.	At Chicago, Ill.	At Chicago, Ill.	7.00	7.00
Chicago & Northwestern Railway	At Chicago, Ill.	At Chicago, Ill.	At Chicago, Ill.	1.00	1.00
Quincy Bridge Company	At Quincy, Ill.	At Quincy, Ill.	At Quincy, Ill.	1.00	1.00
Wabash R. R.	At East Hannibal, Ill.	At East Hannibal, Ill.	At East Hannibal, Ill.	1.00	1.00
Chicago & Alton R. R.	At East Hannibal, Ill.	At East Hannibal, Ill.	At East Hannibal, Ill.	1.00	1.00
Chicago & St. Louis R. R.	At East Hannibal, Ill.	At East Hannibal, Ill.	At East Hannibal, Ill.	1.00	1.00
Kansas City, St. Joseph & Council Bluffs R. R.	At Pacific Junction, Iowa	At Pacific Junction, Iowa	At Pacific Junction, Iowa	1.00	1.00
Union Pacific Railway	At Hannibal, Iowa	At Hannibal, Iowa	At Hannibal, Iowa	1.00	1.00
Grand total mileage operated				10.00	10.00
				10.00	10.00
				10.00	10.00

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value.	Total amount standing.	Dividends declared during year.
Capital stock, common.	703,074	100	70,307,400	70,307,400	\$6,28,710.75

REPORT OF RAILROAD COMMISSIONERS.

FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.										INTEREST.	
TIME.	When due.		Amount of author- ity issued.	Amount loaned.	Amount outstand- ing.	Cash realized on sale.	When pay- able.		Amount ac- crued dur- ing year.	Amount paid during year.	
	Date of issue.	State.									
C. & N. O. River of Iowa consolidated mortgage Iowa division. Iowa River. Fives of 100.	1872	1895	\$ 462,000.00	\$ 462,000.00	\$ 320,000.00		June and July	1873 and 1895	\$ 16,875.00	\$ 16,875.00	
	1872	1910	18,000,000.00	18,000,000.00	18,000,000.00		Jan. and Oct.	1873 and 1895	\$ 144,000.00	\$ 144,000.00	
	1872	1910	1,000,000.00	1,000,000.00	2,800,000.00		Feb. and Aug.	1873 and 1895	\$ 330,750.00	\$ 330,750.00	
	1872	1925	5,000,000.00	5,000,000.00	7,000,000.00		Feb. and Aug.	1873 and 1895	\$ 330,750.00	\$ 330,750.00	
	1872	1901	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
C. & N. O. River of Iowa consolidated mortgage. Republican Valley.	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
	1872	1907	2,000,000.00	2,000,000.00	2,216,000.00		5 April and Oct.	1873 and 1895	\$ 115,000.00	\$ 115,000.00	
Total.											
C. & N. O. River of Iowa consolidated mortgage. Republican Valley.											
1872	1895	\$ 7,034,000.00	\$ 7,034,000.00	\$ 5,475,000.00		5 March and Sept.	1873 and 1895	\$ 281,907.72	\$ 281,907.72		
1872	1910	7,000,000.00	7,000,000.00	7,000,000.00		5 March and Sept.	1873 and 1895	\$ 281,907.72	\$ 281,907.72		
1872	1910	4,000,000.00	4,000,000.00	4,000,000.00		5 March and Sept.	1873 and 1895	\$ 161,153.84	\$ 161,153.84		
1880	1910	3,397,000.00	3,397,000.00	3,397,000.00		4 Jan.	and July	\$ 132,880.00	\$ 132,880.00		
Total.											
C. & N. O. River of Iowa consolidated mortgage. Republican Valley.											
1872	1907	\$ 11,203,000.00	\$ 11,203,000.00	\$ 8,800,000.00		5 Jan. and July	1873 and 1895	\$ 448,113.63	\$ 448,113.63		
1872	1907	\$ 11,203,000.00	\$ 11,203,000.00	\$ 8,800,000.00		5 Jan. and July	1873 and 1895	\$ 448,113.63	\$ 448,113.63		
1872	1907	\$ 11,203,000.00	\$ 11,203,000.00	\$ 8,800,000.00		5 Jan. and July	1873 and 1895	\$ 448,113.63	\$ 448,113.63		
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1872	1907	\$ 11,203,000.00	\$ 11,203,000.00	\$ 8,800,000.00		5 Jan. and July	1873 and 1895	\$ 448,113.63	\$ 448,113.63		
1872	1907	\$ 11,203,000.00	\$ 11,203,000.00	\$ 8,800,000.00		5 Jan. and July	1873 and 				

*No record.

*No record.

CHICAGO, BURLINGTON & QUINCY RAILWAY COMPANY. 157

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 92,529,350.00	\$ 85,040,300.00	\$ 4,458,416.63	\$ 4,411,121.45
Miscellaneous obligations.....	10,676,680.84	11,560,680.84	1,504,920.28	1,540,920.00
Total.....	\$103,206,030.84	\$96,600,980.84	\$ 6,003,336.91	\$ 5,952,041.45

CURRENT ASSETS AND LIABILITIES

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 4,330,542.51
Bills receivable	987,063.45
Due from agents	140,372.34
Due from solvent companies and individuals	1,850,093.81
* Other cash assets	500,432.08
	\$ 7,617,815.19

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Loans and bills payable.....	101,381.02
Accounts and notes receivable.....	2,028,092.53
Wages and salaries.....	115,726.33
Net trade balances due to other companies.....	54,287.63
Matured interest coupons unpaid.....	1,647,972.31
Miscellaneous.....	20,560.95
Balance—cash assets.....	3,493,794.95
Total.....	7,617,915.10

* Materials and supplies on hand, \$1,462,220.32.

STOCKS OWNED.

NAME.	Total as- sessed value.	Rate.	Income or dividend received.	Valuation.
Chicago, Burlington & Northern R. R.	\$ 14,670,100.00			
Hammond & St. Joseph R. R.	14,944,000.00			
Kansas City, St. Joseph & Council Bluffs R. R.	3,363,761.00			
Burlington & North-Western R. R.	122,450.00			
Burlington & Western R. R.	850,000.00			
Chicago, Burlington & Kansas City R. R.	6,000,000.00			
St. Louis, Keokuk & North-Western R. R.	5,443,800.00			
Humeston & Shenandoah R. R.	2,000,000.00			
Atchison Union Depot Co.	7,800.00			
Hammond Union Depot Co.	850,000.00			
Keokuk Union Depot Co.	229,600.00			
Omaha Union Depot Co.	20,000.00			
St. Joseph Union Depot Co.	20,000.00			
Peoria Union Elevator Co.	116,000.00			
St. Louis Union Elevator Co.	46,700.00			
Empire Coal Co.	15,000.00			
Mitchell Coal & Land Co.	90,000.00			
St. Louis Ind. Exp. Co.	1,800.00			
Nebraska Exposition Association.	6,750.00			
Chicago Union Transfer Ry.	80,000.00			
Total.	\$ 48,967,019.82		\$ 949,456.58	\$ 9,992,551.29

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other prop- ties.	Miles.	Amount.
Capital stock.....	\$ 75,397,400.00	All	None	5,200.91	\$ 14,439.39
Bonds.....	110,580,980.84	All	None	5,200.91	22,034.07
Total.....	\$185,978,380.84				\$ 36,473.36

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED). THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Quincy, Alton & St. Louis R. R.	\$ 970,100	\$ 840,000		\$ 1,810,100	46.14	\$ 39,230.60
Grand total.....	\$ 790,100	\$ 840,000		\$ 1,810,100	46.14	\$ 39,230.60

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 31,329,850.07
Less operating expenses.....	19,857,726.42
Income from operation.....	\$ 11,469,123.64
Dividends on stocks owned.....	\$ 940,456.36
Interest on bonds owned.....	300,000.00
Miscellaneous income—less expenses.....	156,947.93
Income from other sources.....	\$ 1,267,204.51
Total income.....	\$ 12,763,228.15
DEDUCTIONS FROM INCOME:	
Interest on funded debt accrued.....	\$ 6,003,370.21
Rents.....	273,870.47
Taxes.....	1,313,367.48
Other deductions.....	596,471.48
Total deductions from income.....	\$ 8,081,115.64
Net income.....	\$ 4,682,212.51
Dividends, 4% per cent, common stock.....	\$ 628,719.75
Surplus from operations of year ending June 30, 1892.....	\$ 1,553,692.76
Surplus on June 30, 1891.....	\$ 9,200,243.43
Surplus on June 30, 1892.....	\$ 10,449,735.19

*The amount brought forward as surplus of June 30th, 1891, is made to agree with our books, and is made up as follows:
Surplus as shown in 1891 Report.....

\$ 9,236,983.34
170,156.49
\$ 9,200,243.43

EARNINGS FROM OPERATION—STATE OF IOWA.

We have no records showing earnings for the State of Iowa separately, nor have we any data on which a fair estimate could be based.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Expenditures during year, not included in operating expenses, for construction of equipment.	Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
CONSTRUCTION—				
Right of way.....	\$ 382,434.48			
Fences.....	25,811.12			
Grading and bridge and culvert masonry.....	30,475.11			
Bridges and trestles.....	354,643.50			
Rails.....	381,304.39			
Ties.....	187,454.14			
Other superstructure.....	3,622.92			
Buildings, furniture and fixtures.....	106,050.67			
Engineering expenses.....	14,788.16			
Road built by contract.....	969,362.05			
Purchase of constructed road.....	3,121,941.00			
Other items.....	350,128.05			
Total construction.....	\$ 6,545,095.79			
EQUIPMENT—				
Locomotives.....	\$ 620,921.08			
Passenger cars.....	119,942.47			
Sleeping, parlor and dining cars.....	7,619.10			
Baggage, express and postal cars.....	4,198.34			
Freight cars.....	1,018,963.48			
Other cars of all classes.....	151,951.43			
Shop machinery and tools.....	70,000.00			
Total equipment.....	\$ 2,609,867.65			
Grand total cost construction, equipment, etc.....	\$ 7,615,963.44	\$145,820,338.77	\$193,444,672.21	\$ 35,448.00
Total cost construction, equipment, etc.....				
—State of Iowa.....	\$ 224,747.35	\$ 28,860,103.48	\$ 20,113,912.79	\$ 33,460.04

* Cannot give details as records were destroyed in Chicago fire of 1871.

Total cost construction, etc., in Iowa includes the following mileage in Missouri:

Chariton, Iowa, to St. Joseph and Grant City, Mo.....	08.36
Creston, Iowa, to Hopkins, Mo.....	1.80
Villisca, Iowa, to Burlington Junction, Mo.....	9.45
Total.....	100.67

The construction on which we include with our Iowa construction.

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
St. Louis, Keokuk & Northwestern Railroad.....	\$ 1,000,000.00			
Burlington & Northwestern Railroad.....	270,000.00			
Burlington & Western Railroad.....	271,201.21			
Chicago, Burlington & Northern Railroad.....	1,274,000.00			
Hannibal & Rhinecliff Railroad.....	1,345,000.00			
Peoria Union Elevator Company.....	200,000.00			
St. Louis United Elevator Company.....	97,500.00			
Wapella Coal Company.....	470,000.00			
Total.....	\$ 10,874,701.21		\$ 230,000.00	\$ 6,692,300.00

REPORT OF RAILROAD COMMISSIONERS.

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	Item.	Total.
(No division kept)			\$74,000.00
Grand total rents received			\$74,000.00

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Land grants			\$50,847.93
Total			\$50,847.93

OPERATING EXPENSES—ESTIMATED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway (Obstacle guards)	\$ 1,207,760.50	\$ 2,335,524.50	\$ 3,543,285.00
Renewals of rails and road crossings	102,173.35	312,924.47	415,097.82
Renewals of ties and signs	24,326.55	44,264.47	68,591.02
Repairs of bridges and trestles	127,281.39	331,791.21	459,072.60
Repairs of buildings	11,569.34	12,589.31	24,158.65
Repairs of telegraphs	28,000.34	51,002.30	79,002.64
Other expenses			
Total	\$ 1,500,032.07	\$ 2,925,297.26	\$ 4,425,329.33
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 492,161.09	\$ 896,161.54	\$ 1,388,322.63
Repairs and renewals of passenger cars	300,445.95	1,814,338.75	2,114,784.70
Repairs and renewals of freight cars			
Total	\$ 792,607.04	\$ 2,710,500.29	\$ 3,503,107.33
CONDUCTING TRANSPORTATION—			
Wages of engine men and firemen	\$ 303,888.47	\$ 1,081,361.36	\$ 1,385,249.83
Fuel for locomotives	728,988.52	1,345,903.34	2,074,891.86
Water supply for locomotives	76,469.34	180,225.62	256,694.96
All other supplies for locomotives	214,481.20	380,543.33	595,024.53
Wages of other trainmen	206,348.12	625,529.11	831,877.23
All other train supplies	313,758.57	392,953.90	706,712.47
Wages of switchmen, flagmen and watchmen	364,002.51	481,869.77	845,872.28
Expense of telegraph, including train dispatchers and operators	112,304.62	303,946.34	416,250.96
Wages of station agents, clerks and laborers	408,897.16	744,530.43	1,153,427.59
Station supplies	79,453.46	141,639.26	221,092.72
Car mileage—balance	64,923.43	206,374.14	271,297.57
Injuries to persons			
Total	\$ 2,509,630.31	\$ 6,568,837.41	\$ 9,078,467.72

CHICAGO, BURLINGTON & QUINCY RAILWAY COMPANY. 161

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	\$ 340,603.56	\$ 681,121.50	\$ 1,021,725.06
Salaries of clerks	24,471.40	44,488.21	68,959.61
General office expenses and supplies	8,573.10	104,927.25	113,500.35
Agencies, including salaries and fees	41,588.36	81,534.97	123,123.33
Advertising and printing	49,908.29	80,048.85	130,957.14
Insurance	7,141.00	15,884.56	23,025.56
Expense of traffic associations	32,575.37	50,315.91	82,891.28
Legal expenses	15,297.00	27,855.50	43,152.50
Other general expenses			
Total	\$ 668,911.56	\$ 1,118,322.00	\$ 1,787,233.56
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 1,500,032.07	\$ 2,925,297.26	\$ 4,425,329.33
Maintenance of equipment	792,607.04	2,710,500.29	3,503,107.33
Conducting transportation	2,509,630.31	6,568,837.41	9,078,467.72
General expenses	668,911.56	1,118,322.00	1,787,233.56
Grand total	\$ 5,471,180.98	\$ 13,323,057.05	\$ 18,794,238.03
Percentage of expenses to earnings—entire line			61.00

Our records are not kept showing operating expenses separately for each State, and we cannot even estimate a satisfactory division for Iowa.

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD IN IOWA.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Chicago & North Western Railroad Company			\$ 45,517.08	\$ 45,517.08
Chicago & Burlington Railroad Company			\$ 4,519.19	\$ 4,519.19
Chicago & Northwestern Railroad Company			264.10	264.10
In other States			185,250.13	185,250.13
Total rents			\$ 235,540.50	\$ 235,540.50

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1901.		Total June 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	1901.	1902.	1901.	1902.	Increase.	Decrease.
Cost of road	\$108,820,308.77	\$109,444,672.91	\$ 7,615,363.14			
Cost of equipment	9,863,197.06	9,863,331.26				666,644.45
Stocks owned	6,200,000.00	6,200,000.00				
Bonds owned	1,115,115.00	1,115,115.00				
Other permanent investments	148,192.75	320,218.19				
Land owned	4,837,770.53	7,617,015.19				
Cash and current assets						
OTHER ASSETS—						
Materials and supplies	1,066,365.13	1,469,229.22				202,864.09
Sinking fund	12,964,861.97	14,712,090.00				748,228.03
Grand total	\$238,440,216.08	\$238,738,615.45				

EMPLOYEES AND SALARIES—STATE OF IOWA—ESTIMATED.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	10	3,650	\$ 23,004.96	6.30
General office clerks.....	29	9,677	24,504.19	2.59
Station agents.....	109	35,783	66,406.92	1.87
Other station men.....	183	57,270	113,252.73	2.01
Engineers.....	211	67,015	226,154.73	2.94
Firemen.....	303	100,445	125,400.20	1.78
Conductors.....	140	51,100	147,404.31	2.88
Other trainmen.....	306	121,690	170,916.13	1.48
Machinists.....	172	53,839	118,636.41	2.20
Carpenters.....	337	105,481	197,212.15	1.87
Other shopmen.....	961	300,793	534,574.50	1.77
Section foremen.....	165	60,225	85,080.16	1.41
Other trainmen.....	373	179,449	290,529.65	1.58
Switchmen, bagmen, and watchmen.....	182	65,420	118,956.32	1.79
Telegraph operators and dispatchers.....	122	44,830	76,032.24	1.73
All other employees and laborers.....	151	47,265	62,904.18	1.35
Total (including general officers)—Iowa.....	3,844	1,287,948	\$ 2,322,991.63	1.81
Less general officers.....	10	3,650	23,004.96	6.30
Total (excluding general officers)—Iowa.....	3,834	1,284,298	\$ 2,300,986.67	1.80
DISTRIBUTION OF ABOVE:				
General administration.....	30	12,727	\$ 47,506.15	3.73
Maintenance of way and structures.....	1,125	360,809	533,880.85	1.47
Maintenance of equipment.....	1,183	370,283	674,198.97	1.82
Conducting transportation.....	1,497	544,029	1,077,402.66	1.98
Total (including general officers)—Iowa.....	3,844	1,287,948	\$ 2,322,991.63	1.81
Less general officers.....	10	3,650	23,004.96	6.30
Total (excluding general officers)—Iowa.....	3,834	1,284,298	\$ 2,300,986.67	1.80
Total (including general officers)—entire line.....	20,026	6,630,110	\$ 12,164,911.95	1.83

We cannot give actual figures for employees in Iowa as the men are not confined to any actual State, but have made the best estimate possible under the circumstances.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

We are unable to fill in the figures for Iowa, as our records do not show Iowa separate from the rest of the road.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—				
Number of passengers carried earning revenue, east of Missouri River.....		6,982,541		
Number of passengers carried one mile.....		290,615,684		
Average distance carried, east of Missouri River—miles.....		27.3		
Total passenger revenue.....			\$ 6,782,717.96	
Average amount received from each passenger, east of Missouri River.....			.58.992	
Average receipts per passenger per mile.....			.02.534	
Estimated cost of carrying each passenger one mile.....			.03.124	
Total passenger earnings.....			\$ 9,904,072.37	
Passenger earnings per mile of road.....			1.636.54	
Passenger earnings per train mile.....			1.12.637	

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue, east of Missouri River.....	8,745,548
Number of tons carried one mile.....	3,173,005,549
Average distance hauled of one ton—miles.....	181.9
Total freight revenue.....	21,444,345.69
Average amount received for each ton of freight.....	1.54.729
Average receipts per ton per mile.....	.00.987
Estimated cost of carrying one ton one mile.....	.00.826
Total freight earnings.....	21,433,844.32
Freight earnings per mile of road.....	3,943.19
Freight earnings per train mile.....	1.48.376

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	28,526,963.56
Passenger and freight revenue per mile of road.....	5,188.07
Passenger and freight earnings.....	30,337,896.87
Passenger and freight earnings per mile of road.....	5,579.73
Gross earnings from operations.....	31,223,850.07
Gross earnings from operation per mile of road.....	5,728.96
Expenses.....	19,857,726.43
Expenses per mile of road.....	3,649.82

TRAIN MILEAGE—

Miles run by passenger trains.....	7,947,434
Miles run by freight trains.....	14,498,857
Total mileage trains earning revenue.....	22,446,291
Mileage of loaded freight cars—north or east.....	221,943,831
Mileage of loaded freight cars—south or west.....	
Mileage of empty freight cars—north or east.....	75,823,934
Mileage of empty freight cars—south or west.....	
Average number of freight cars in train.....	20.38
Average number of loaded cars in train.....	15.34
Average number of empty cars in train.....	5.34
Average number of tons of freight in train.....	150.19
Average number of tons of freight in each loaded car.....	9.79

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

We have no record showing the weight of different commodities carried.

CONSUMPTION OF FUEL BY LOCOMOTIVES—EAST OF MISSOURI RIVER.

	COAL—TONS.		WOOD—CORDS.		Total fuel consumed—tons.	Miles run.	Average pounds consumed per mile.
	Anthracite.	Bituminous.	Hard.	Soft.			
Locomotives.....							
Passenger.....	*	*	*	*	*	*	*
Freight.....	*	*	*	*	*	*	*
Switching.....	*	*	*	*	*	*	*
Construction.....	*	*	*	*	*	*	*
Total.....	866,479.50	10,962.31			877,441.81	20,800,346	84.37
Average cost at distributing point.....	\$ 1.46	2.63					

* No record kept showing division of service.

DESCRIPTION OF EQUIPMENT.

CHICAGO, BURLINGTON AND QUINCY RAILROAD EAST OF MISSOURI RIVER.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES:						
Passenger.....	11	32	95	Westinghouse.	85	Janney.
Freight.....	121	314	318	Westinghouse.	131	Janney.
Switching.....		106	16	Westinghouse.	7	Janney.
Total locomotives.....	41	346	344		213	
CARS IN PASSENGER SERVICE:						
First-class passenger cars.....	48	351	351	Westinghouse.	1	Miller.
Combination passenger cars.....	1	29	30	Westinghouse.	35	Janney.
Dining cars.....	3	8	3	Westinghouse.	8	Janney.
Baggage, express, and postal cars.....	7	107	107	Westinghouse.	101	Miller.
Other cars in passenger service.....		8	8	Westinghouse.	8	Janney.
Total.....	54	493	493		256	
CARS IN FREIGHT SERVICE:						
Box cars.....	1,350	14,158	3,921	Westinghouse.	3,085	Janney.
Flat cars.....	30	1,115	7	Westinghouse.	2	Janney.
Stock cars.....	1	2,525	739	Westinghouse.	327	Janney.
Coal cars.....	76	2,574	337	Westinghouse.	445	Janney.
Refrigerator cars.....		353	281	Westinghouse.	256	Janney.
Total.....	1,356	19,131	4,330		4,356	
CARS IN COMPANY'S SERVICE:						
Derrick and wrecking cars.....		2				
Flat cars.....	12	256	2			
Freight cars.....	2	1,111				
Pile driving and other road cars.....	10	170				
Boarding cars.....		20				
Total.....	12	378				
Total cars owned.....		31,712				
CARS LEASED.....		None.				
Grand total cars.....		31,712	4,330		4,356	

* Discontinues decrease.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard.	Average price per ton at distributing point.	KIND.	Number.	Average price at distributing point.	
Steel.....	3,471.28	60	31.00	Cedar.....	17,250		
Total steel.....	3,471.28			Total.....	227,328		

MILEAGE—STATE OF IOWA ONLY.

MILEAGE OF ROAD OPERATED.

[illegible]

MILEAGE OF LINE BY STATES AND TERRITORIES.

STATE OR TERRITORY.	Miles owned by capital stock.		Miles owned by other companies.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding trackage rights.	Line operated under trackage rights.	TOTAL.	
	Miles owned by capital stock.	Miles owned by other companies.							Miles.	Tons.
Iowa.....	278.86	41.349	.....	.....	.....	.....	250.16	.....	250.354	514.61
Total mileage owned (single track).....	278.86	41.349	.....	.....	.....	.....	250.16	.....	250.354	514.61

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	1	1	1	1	1	3	3
Falling from trains and engines.....	1	1	1	1	1	1	3	3
Overhead obstructions.....	1	1	1	1	1	1	3	3
Collisions.....	1	1	1	1	1	1	3	3
Involvements.....	1	1	1	1	1	1	3	3
At stations.....	1	1	1	1	1	1	3	3
Other causes.....	1	1	1	1	1	1	3	3
Total.....	11	10	1	2	2	2	16	15

KIND OF ACCIDENT.	PASSENGERS.							
	PASSENGERS.		STREPPERS-ING.		NOT STREPPERS-ING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At highway crossings.....	1	1	1	1	1	1	4	4
At stations.....	1	1	1	1	1	1	4	4
Other causes.....	1	1	1	1	1	1	4	4
Total.....	3	3	3	3	3	3	9	11

- * Riding on side of car, struck by elevator—leg broken.
 Jumped from coal to deck of tank—leg broken.
 * Clearing track, struck by train—killed.
 Struck by crew car—leg broken.
 Unloading timber, skid fell—leg broken.
 Fell off bridge—collar bone broken, etc.
 * Fell getting off train—foot crushed.
 * Laid head on rail, run over—killed.
 Fell off car, run over—killed.
 * In case deaf mute, struck by train—killed.
 Getting on or off moving train, fell, run over—killed.
 * Struck by train—killed.
 * Walking on track, struck by train—killed.
 Caught between cars—killed.
 * Lying on track, run over—killed.
 * Running along side of track, fell, run over—killed.
 Wagon struck by train—injured.

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

MILES OF LINE.	MILES OF WIRE.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Name of operating company.
796.7	2,277.19	*All	*All	*All	*All	Western Union Telegraph Company for commercial business.

* For company business.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	BRIDGES.				ITEM.	Number.	Highest of low-water surface above rail, feet.
	Number.	Aggregate length, feet.	Minimum length, feet.	Maximum length, feet.			
BRIDGES—					OVERHEAD HIGHWAY CROSSINGS—		
Iron.....	114	11,871	14	2,006	Bridges.....	9	18
Wooden.....	329	32,764	10	1,300	Trestles.....	15	18.5
Total.....	443	44,635			Total.....	24	
Trestles.....	515	32,862	11	1,307	OVERHEAD RAILWAY CROSSINGS—		
					Bridges.....	1	18.9
					Trestles.....	2	18.5
					Total.....		

Gauge of track, 4 feet 8½ inches—all.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies to which the company making this report pays mileage for the use of cars.

To every individual, co-operative fast freight line and stock company which may have had one or more cars on the road during the year.

STATE OF ILLINOIS,
COUNTY OF COOK.

We, the undersigned, James C. Peasley, Vice-President, and Charles I. Sturgis, Assistant General Auditor, of the Chicago, Burlington & Quincy Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before making the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

J. C. PEASLEY,
Vice-President.C. I. STURGIS,
Assistant General Auditor.

Subscribed and sworn to before me this 7th day of October, 1907.

H. W. WEISS,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

CHICAGO BURLINGTON & QUINCY RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa—	
J. W. Blythe, Burlington, Iowa.	
Division superintendents for Iowa—	
C. M. Levey, Superintendent Iowa lines, Burlington, Iowa.	
O. E. Stewart, Division Superintendent, Ottumwa, Iowa.	
J. H. Duggan, Division Superintendent, Creston, Iowa.	
Page 11. Total mileage owned in Iowa, main line, single track.....	278.83
Total mileage owned in Iowa, branches.....	471.33
Grand total, Iowa mileage.....	* 750.16
Miles of second track in Iowa.....	88.12
Miles of yard track and sidings in Iowa.....	234.68
Total mileage operated in Iowa.....	1,072.96
Page 17. We have no records which will enable us to give this information for	
Page 19. Iowa, or any State, separately.	
Page 29. Cost of the property in Iowa; if belonging to more than one corporation,	
owned, leased or operated, the cost of each separately.....	\$29,113,912.70
(This also includes 100.67 miles in Missouri; we are unable to give figures for Iowa alone.)	
Page 45. Taxes in Iowa.....	\$ 174,127.87
Page 79. Fencing in Iowa—	
1—Miles of fencing on your road in Iowa (single fencing).....	1,360.82
2—Miles of unfenced road in Iowa.....	62.36
3—Average cost per mile of fencing.....	\$274.00 to 349.00
Tonnage crossing Mississippi River bridge at Burlington, Iowa, for the	
year ending June 30, 1902—	
East bound, number of tons.....	1,311,972
West bound, number of tons.....	1,227,316
Total tons.....	2,539,288
Tonnage crossing Missouri River bridge at Plattsmouth, Nebraska, for	
the year ending June 30, 1902—	
East bound, number of tons.....	937,694
West bound, number of tons.....	542,791
Total tons.....	1,480,485
Tonnage crossing Missouri River bridge at Nebraska City, Nebraska, for	
the year ending June 30, 1902—	
East bound, number of tons.....	85,147
West bound, number of tons.....	30,291
Total tons.....	124,438

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, C. I. Sturgis, Assistant General Auditor, and J. C. Peasley, First Vice-President, of the Chicago, Burlington & Quincy Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

J. C. PEASLEY,
First Vice-President.
C. I. STURGIS,
Assistant General Auditor.

Subscribed and sworn to before me this 2d day of November, 1902.

LESTER O. GODDARD,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

Chicago, Burlington & Kansas City Railway Company.

Date of organization?

August 15, 1881.

Under laws of what Government, State, or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

In Iowa, under authority of Iowa Code, chapter 1 of Title IX, and chapter 5 of Title X; in Missouri, Revised Statutes (1879), articles 1 and 2 of chapter 21.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

It is a consolidated company. The following are names of the constituent companies: Chicago, Burlington & Kansas City Railway Co. of Iowa, and the Kansas City, St. Joseph & Burlington Railway Co. of Missouri. The constituent companies organized under the General Laws of the State of Iowa and Missouri. Copies of their charters and of all amendments are filed with the Secretaries of the States of Iowa and Missouri, and reference can be had thereto.

Date and authority for each consolidation?

August 16, 1881. The authority for consolidation is found in the statutes above referred to. If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

It is a reorganized company. The name of the original corporation was the Burlington Southwestern Railway Co., which was organized under the laws of the State of Iowa above referred to.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. W. Rhythe.....	Burlington, Iowa.....	At the end of one year,
W. W. Baldwin.....	Burlington, Iowa.....	or when their successors are elected and
J. C. Pousley.....	Chicago, Ill.....	qualified.
W. B. Scott.....	Burlington, Iowa.....	
W. P. McFarland.....	Burlington, Iowa.....	

Total number of stockholders at date of last election?

Seven.

Date of last meeting of stockholders for election of directors?

May 18th, 1902.

Give post office address of general office:

St. Joseph, Mo.

Give post office address of operating office:

St. Joseph, Mo.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	W. W. Baldwin.....	Burlington, Iowa.
First Vice-President.....	J. C. Pousley.....	Chicago, Illinois.
Second Vice-President.....	G. B. Harris.....	Chicago, Illinois.
Secretary.....	H. E. Harris.....	Burlington, Iowa.
Treasurer.....	J. C. Pousley.....	Chicago, Illinois.
Assistant Treasurer.....	J. B. Stargis.....	St. Joseph, Missouri.
General Solicitors.....	Spencer, Barnes & Mosman.....	St. Joseph, Missouri.
Attorney.....	H. B. Trimble.....	Keokuk, Iowa.
Auditor.....	C. M. Carter.....	St. Joseph, Missouri.
Assistant Auditor.....	Geo. B. Dunbar.....	St. Joseph, Missouri.
General Manager.....	W. C. Brown.....	St. Joseph, Missouri.
Chief Engineer.....	L. F. Goodale.....	St. Joseph, Missouri.
General Superintendent.....	S. E. Crance.....	St. Joseph, Missouri.
Superintendent.....	M. E. Cunningham.....	Hannibal, Missouri.
Superintendent of Telegraph.....	Howard Elliott.....	St. Louis, Missouri.
General Freight Agent.....	D. O. Ives.....	St. Louis, Missouri.
Assistant General Freight Agent.....	A. C. Dawes.....	St. Louis, Missouri.
General Passenger Agent.....	H. C. Orr.....	St. Louis, Missouri.
Assistant General Passenger Agent.....	A. C. Dawes.....	St. Louis, Missouri.
General Ticket Agent.....	H. C. Orr.....	St. Louis, Missouri.
Assistant General Ticket Agent.....	E. A. Sudd.....	Chicago, Illinois.
General Baggage Agent.....		

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.		
Cash.....		\$ 44,501.34
Due from agents.....		1,117.45
Due from solvent companies and individuals.....		16,208.89
Balance—current liabilities.....		1,006,836.56
Total.....		\$ 1,068,664.27

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Liabilities and bills payable.....	\$ 820,000.00
Accrued vouchers and accounts.....	40,264.47
Wages and salaries.....	11,571.25
Net traffic balances due to other companies.....	4,531.15
Matured interest unpaid.....	221,400.00
Rents due July 1.....	560.40
Total.....	\$1,068,664.27

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 8,000,000.00	\$ 8,000,000.00		180.90	\$ 44,201.34	
Total.....	\$ 8,000,000.00	\$ 8,000,000.00		180.90	\$ 44,201.34	

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, Burlington & Kansas City.....	\$8,000,000.00		\$1,068,664.27	\$ 9,068,664.27	180.90	\$ 50,271.64
Grand total.....	\$8,000,000.00		\$1,068,664.27	\$ 9,068,664.27	180.90	\$ 50,271.64

PROPERTY OPERATED.

NAME	TERMINALS.		Miles of line for each class named.
	FROM—	TO—	
Chicago, Burlington & Kansas City Railway Co.	Vicks, Iowa	Honolulu Junction, Iowa	100.00
Chicago, Burlington & Quincy Railroad Company	Marion, Iowa	Vicks, Iowa	100.00
Wabash Railroad Company	Burlington, Iowa	Moulton, Iowa	30.11
Total mileage operated			230.11

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Per value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—Common	80,000	\$ 100.00	\$ 8,000,000.00	\$ 8,000,000.00	None	None
Total	80,000	\$ 100.00	\$ 8,000,000.00	\$ 8,000,000.00	None	None

MANNER OF PAYMENT FOR CAPITAL STOCK.

Issued for reorganization—Common.	Number of shares issued during year.	Cash realized during year.	Total cash realized.	REMARKS.
Total	80,000			

The items of reorganization included insurance by the new company to the purchasers of the road at foreclosure sale of stock to the amount of \$8,000.00. The amount of stock sold at the date of sale of the road was \$10,000.00, and the amount of the bonds \$4,568,621, all of which was returned or wiped out by the foreclosure.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way				3,977,000.00	4,300,000.00	23.00
Other real estate				3,414,221.11	3,414,221.11	18.97
Bridges and trestles				57,000.00	57,000.00	3.00
Rails				33,500.00	33,500.00	1.81
Buildings, furniture and fixtures				11,100.00	11,100.00	0.60
Engineering expenses				31,500.00	31,500.00	1.68
Buildings and yard extensions				7,843.30	7,843.30	0.42
Le Grade extension				45,555.55	45,555.55	2.45
Purchase of constructed road				310,414.79	310,414.79	16.50
Other items				7,103.19	7,103.19	0.38
Total construction				8,801,884.84	9,820,270.22	48,700.00
EQUIPMENT—						
Passenger cars				9,484.50	9,484.50	50.00
Freight cars				5,000.00	5,000.00	26.15
Baggage, express and postal cars				78,475.86	78,475.86	418.73
Other cars of all classes				8,400.00	8,400.00	44.00
Total equipment				101,970.36	101,970.36	511.29
Grand total cost construction, equipment, etc.				8,903,731.21	9,922,240.58	49,661.28

REPORT OF RAILROAD COMMISSIONERS.

INCOME ACCOUNT.

FOR ROLLS MAKING OPERATING REPORTS.

Gross earnings from operation	\$ 333,266.40
Less operating expenses	336,706.79
Income from operation	\$ 96,559.61
Total income	\$ 96,559.61
DEDUCTIONS FROM INCOME—	
Interest on interest-bearing current liabilities accrued, not otherwise provided for	\$ 40,260.68
Rents	1,772.80
Taxes	14,313.77
Total deductions from income	\$ 56,347.25
Net income	\$ 40,212.36
Surplus from operations of year ending June 30, 1892	\$ 28,173.26
Deficit on June 30, 1891	\$ 82,546.50
Deficit on June 30, 1892	\$ 42,373.14

EARNINGS FROM OPERATION.

ITEM.	Total receipts.	Deductions, as per roll, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 74,173.90		\$ 74,173.90
Total passenger revenue			
Mail	\$ 30,436.72		
Express	11,499.06		
Extra baggage and storage	1,723.61		
Total passenger earnings			\$ 107,832.39
FREIGHT—			
Freight revenue	\$ 242,607.35		\$ 242,607.35
Total freight revenue			
Total freight earnings			\$ 242,607.35
Total passenger and freight earnings			\$ 449,840.77
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance	\$ 396.30		
Telegraph companies	1,441.90		
Locals not otherwise provided for	1,668.40		
Other sources	2,620.20		
Total other earnings			\$ 5,126.80
Total gross earnings from operation			\$ 454,967.57
Total gross earnings from operation—entire line			\$ 454,967.57

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Kansas City & Burlington Railroad Company			None	\$ 50.00
Total				\$ 50.00

OPERATING EXPENSES—ESTIMATED.

ITEM.	Chargeable to freight traffic.	Chargeable to passenger traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 34,390.00	\$ 46,225.60	\$ 80,615.60
Repairs of bridges and culverts	5,500.10	9,660.70	15,160.80
Repairs of fences and cattle guards	1,033.82	1,292.72	2,326.54
Repairs of buildings	724.50	1,239.30	1,963.80
Total	\$ 41,648.42	\$ 58,418.32	\$ 100,066.74
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 6,341.04	\$ 11,168.61	\$ 17,509.65
Repairs and renewals of passenger cars	2,658.10	13,921.60	16,579.70
Repairs and renewals of freight cars			
Total	\$ 8,999.14	\$ 25,090.21	\$ 34,089.35
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men	\$ 17,732.80	\$ 10,683.81	\$ 28,416.61
Fuel for locomotives	1,184.41	5,642.43	6,826.84
Water supply for locomotives	9,197.37	14,236.02	23,433.39
Wages of other trainmen			
All other train expenses			
Expense of telegraph, including train dispatchers and operators	5,477.17	5,038.61	10,515.78
Wages of station agents, clerks, and laborers	4,182.15	7,277.25	11,459.40
Car mileage—balance	5,022.77	5,140.75	10,163.52
Loss and damage	1,391.85	2,124.44	3,516.29
Injuries to persons			
Total	\$ 43,511.77	\$ 26,088.86	\$ 69,600.63
GENERAL EXPENSES—			
Salaries of officers	\$ 3,651.37	\$ 6,415.11	\$ 10,066.48
Salaries of clerks			
General office expenses and supplies	402.11	704.10	1,106.21
Agencies, including salaries and rent	424.20	805.80	1,230.00
Insurance	325.77	920.05	1,245.82
Legal expenses	397.50	606.12	1,003.62
Stationery and printing			
Total	\$ 4,796.95	\$ 8,746.18	\$ 13,543.13
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 41,648.42	\$ 58,418.32	\$ 100,066.74
Maintenance of equipment	8,999.14	25,090.21	34,089.35
Conducting transportation	43,511.77	26,088.86	69,600.63
General expenses	4,796.95	8,746.18	13,543.13
Grand total	\$ 98,956.28	\$ 118,343.57	\$ 217,299.85
Percentage of expenses to earnings—entire line			47.87

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Wabash Railroad Company			\$ 6,772.80	\$ 6,772.80
Total rents			\$ 6,772.80	\$ 6,772.80

REPORT OF RAILROAD COMMISSIONERS.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$8,281,854.08		\$8,281,854.08		\$1,421.64	
Cost of equipment	104,577.35		104,577.35		429.00	
Stocks owned	789.02		789.02			
Cash and current assets	65,613.78		61,627.71			3,986.07
OTHER ASSETS:						
Materials and supplies	42,115.98					42,115.98
Sundries	4,010.10					28,173.28
Income account	82,340.50		30,374.14			
Grand total	\$8,476,287.83	\$8,476,287.83	\$8,476,287.83	\$8,476,287.83	\$1,950.62	\$7,525.21

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$8,000,000.00		\$8,000,000.00			
Funded debt	1,170,304.71		1,098,664.37			71,640.34
Current liabilities:						
Accrued interest on funded debt not yet payable						
Accounts not liquidated			788.77		788.77	
Profit and loss	5,503.38		8,114.17		2,610.79	
Grand total	\$9,175,808.16	\$9,175,808.16	\$9,100,563.24	\$9,100,563.24	\$75,244.92	\$77,244.92

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

With American Express Company for transportation of merchandise on entire line.

MAILS.

None. SLEEPING, PARLOR OR DINING CAR COMPANIES.

None. FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

OTHER RAILROAD COMPANIES.

With Wabash Railroad Company for use of their track between Bloomfield Junction and Moulton.

STEAMBOAT OR STEAMSHIP COMPANIES.

None. TELEGRAPH COMPANIES.

With Western Union Telegraph Company for service on line of this Company.

OTHER CONTRACTS.

None.

*EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
Total (including general officers)—entire line	289	102,353.9	140,673.27	87

* Cannot be shown for State of Iowa alone.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue	156,323	
Number of passengers carried one mile	2,883,879	
Average distance carried—miles	18.44	51,373.83
Total passenger revenue		49.3
Average amount received from each passenger		30.572
Average receipts per passenger per mile		30.054
Estimated cost of carrying each passenger one mile		107,834.12
Total passenger earnings		469,83,239
Passenger earnings per mile of road		77.506
Passenger earnings per train mile		
FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue	210,538	
Number of tons carried one mile	15,450,497	
Average distance haul of one ton—miles	72.39	\$ 242,007.25
Total freight revenue		1.13
Average amount received for each ton of freight		81.567
Average receipts per ton per mile		81.341
Estimated cost of carrying one ton one mile		342,007.25
Total freight earnings		1,000,76,003
Freight earnings per mile of road		
Freight earnings per train mile		

PASSENGER AND FREIGHT—		
Passenger and freight revenue		\$ 315,231.04
Passenger and freight revenue per mile of road		1,436,76,003
Passenger and freight earnings		340,891.27
Passenger and freight earnings per mile of road		1,590,69,272
Gross earnings from operation		353,298.40
Gross earnings from operation per mile of road		1,614,23,997
Expenses		286,795.79
Expenses per mile of road		1,196,08,009

TRAIN MILEAGE—		
Miles run by passenger trains	130,120	
Miles run by freight trains	243,670	
Total mileage trains earning revenue	383,790	
Miles run by switching trains		
Grand total train mileage		
Mileage of loaded freight cars—north or east		1,961,441
Mileage of loaded freight cars—south or west		
Mileage of empty freight cars—north or east		928,311
Mileage of empty freight cars—south or west		
Average number of freight cars in train		11.94
Average number of loaded cars in train		8.13
Average number of empty cars in train		6.33
Average number of tons of freight in train		7.79
Average number of tons of freight in each loaded car		

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	8	10	8	Westinghouse.....		
Freight.....			2	Westinghouse.....		
Total locomotives.....	None	10	10		None	
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	3	3	3	Westinghouse.....	3	Miller.
Baggage, express and postal cars.....	3	3	3	Westinghouse.....	2	Miller.
Total.....	None	6	6		6	
CARS IN FREIGHT SERVICE—						
Box cars.....	36	36	18	Westinghouse.....	18	Janney.
Flat cars.....	37	37	1	Westinghouse.....	4	Janney.
Stock cars.....						
Coal cars.....	117	117	8	Westinghouse.....	9	Janney.
Total.....	None	214	27		31	
CARS IN COMPANY'S SERVICE—						
Outdoor cars.....	19	19				
Other road cars.....	3	3				
Total.....	None	13	None		None	
Total cars owned.....		233	33		31	Janney.
Grand total cars.....	None	233	33		31	Miller.

RENEWALS OF TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Oak.....	43,977	\$ 31.06
Total.....	43,977	\$ 37.06

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Soft wood—cords.	Total fuel consumed—tons.	Miles run.	Average lbs. of steam fuel consumed per mile.
Passenger.....	3,705.5	39 8-16	3,725.25	130,211	55.50
Freight.....	13,951.3	82 1-16	13,892.50	304,370	91.97
Switching.....					
Construction.....					
Total.....	17,657	121 9-16	17,717.75	434,581	73.90
Average cost at distributing point.....	\$ 1.36	2.32			

MILEAGE.

MILEAGE OF ROAD OPERATED.

LIFE IN USE.	LIVE REPRESENTED BY CAPITAL STOCK.	Branches and spurs.	Main line.	Line of property.	Line operated under lease.	Line operated under contract.	Line operated under contract.	Total mileage operated.	New line constructed during year.	Total mileage operated during year.	BAILS.	Iron.	Steel.
Miles of single track.....			181.00					181.00			62.31	13.11	68.78
Miles of yard track and sidings.....			12.28					12.28			19.33		88.78
Total mileage operated (all tracks).....			193.27					193.27					

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LIVE REPRESENTED BY CAPITAL STOCK.	Branches and spurs.	Main line.	Line of property.	Line operated under lease.	Line operated under contract.	Line operated under contract.	Total mileage operated.	New line constructed during year.	Total mileage operated during year.	BAILS.	Iron.	Steel.
Iowa.....			17.64					17.64			62.31	13.11	68.78
Missouri.....			102.25					102.25			62.31	13.11	68.78
Total mileage operated (single track).....			180.00					180.00					

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LIVE REPRESENTED BY CAPITAL STOCK.	Branches and spurs.	Main line.	Line of property.	Line operated under lease.	Line operated under contract.	Line operated under contract.	Total mileage owned.	New line constructed during year.	Total mileage owned during year.	BAILS.	Iron.	Steel.
Iowa.....			17.64					17.64			62.31	13.11	68.78
Missouri.....			102.25					102.25			62.31	13.11	68.78
Total mileage owned (single track).....			180.00					180.00					

REPORT OF RAILROAD COMMISSIONERS.

CHARACTERISTICS OF ROAD.

WORKING DIVISION OR BRANCH.	FROM—	TO—	ALIGNMENT.				PROFILE.						
			Number.	Aggregate length of curved lines—miles.	Length of straight line—miles.	Length of level line	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.	
Vicks, Iowa.....		Carrollton, Missouri.....	180.00	270	30.40	111.60	18.10	0	302.0	66.80	16	2,417	55.54
Total.....			180.00	270	30.40	111.60	18.10	0	302.0	66.80	16	2,417	55.54

BRIDGES, THRESTLES, TUNNELS, ETC.

ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.	Minimum length—feet.	Maximum length—feet.
Bridges—	20	3,175	50	100	10	100
Combination.....	21	3,320	50	100	10	100
Total.....	200	34,817	50	100	10	100

Gauge of track, four feet eight and one-half inches—all.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY CO. 183

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINERS.		SWITCHMEN, ENGINEERS AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	1						
Collisions.....								
At station.....								
Total.....	1	1					1	1

KIND OF ACCIDENT.	OTHERS.			
	PASSENGERS.		THREE-FOUR-FOOT.	
	Killed.	Injured.	Killed.	Injured.
Other causes.....			1	1
Total.....			1	1

J. Hark, leg broken by falling from wagon; account defective crossing.

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

Miles of line.	Miles of wire.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.	
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
14.9	20.11				
				C. B. & K. C. Ry. and W. E. Tel. Co. jointly.	

CAR MILEAGE.

This company receives cars of any fast freight line, stock company or individual for transportation, and pays usual rates of mileage on same.

STATE OF MISSOURI, } ss.
COUNTY OF BUCHANAN, }

I, the undersigned, C. M. Carter, Auditor of the Chicago, Burlington & Kansas City Railway Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said Company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information, and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said Company during the period for which said return is made.

C. M. CARTER,
Auditor.

Subscribed and sworn to before me this 11th day of October, 1892.

SCHUYLER G. HUTCHINSON,
Notary Public, Buchanan County, Mo.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, BURLINGTON, & KANSAS CITY RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—

H. B. Trimble, Keokuk, Iowa.
Division superintendents for Iowa—
None.

Page 11. Total mileage owned in Iowa, main line, single track,	77.54
Grand total, Iowa mileage,	77.54
Miles of yard track and sidings in Iowa,	4.87
Total mileage operated in Iowa,	116.75
Page 45. Taxes in Iowa,	\$ 6,790.17
Page 79. Fencing in Iowa—	
1—Miles of fencing on your road in Iowa,	144.89
2—Miles of unfenced road in Iowa,	5.24
3—Average cost per mile of fencing,	\$ 217.86
4—Total cost of same,	31,546.12

STATE OF MISSOURI, } ss.
COUNTY OF BUCHANAN, }

I, the undersigned, Auditor of the Chicago, Burlington, & Kansas City Railway Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

C. M. CARTER,
Auditor.

Subscribed and sworn to before me this 29th day of October, 1892.

SCHUYLER G. HUTCHINSON,
Notary Public.

ANNUAL REPORT

OF THE

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892

HISTORY.

Name of common carrier making this report?

Kansas City, St. Joseph & Council Bluffs Railroad Company.

Date of organization?

July 11, 1870.

Under laws of what government, state or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

The Platte County Railroad. The original organization was chartered by the State of Missouri, February 24, 1851.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Platte County Railroad Company, February 24, 1851, changed to Platte County Railroad Company, December 11, 1855; Weston & Atchison Railroad Company, April 22, 1859; Missouri Valley Railroad Company, March 8, 1867, by change of name of the Atchison & St. Joseph Railroad Company and consolidation of same with the Weston & Atchison Railroad Company; St. Joseph & Council Bluffs Railroad Company, July 16, 1867; Council Bluffs & St. Joseph Railroad Company, May 15, 1868.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
C. J. Palmer,	Boston, Massachusetts,	First Tuesday in March of the following year from date of election.
C. E. Perkins,	Burlington, Iowa,	
T. J. Conlidge,	Manchester, Massachusetts,	
W. C. Brown,	St. Joseph, Missouri,	
Howard Elliott,	St. Joseph, Missouri,	
O. M. Spencer,	St. Joseph, Missouri,	
W. J. Ladd,	Boston, Massachusetts,	
T. S. Howland,	Boston, Massachusetts,	
F. W. Hunnewell,	Boston, Massachusetts,	

Total number of stockholders at date of last election?

Eighteen.

Date of last meeting of stockholders for election of directors?

March 1, 1892.

Give post office address of general office.

St. Joseph, Missouri.

Give post office address of operating office.

St. Joseph, Missouri.

OFFICERS.

TITLE	NAME	LOCATION OF OFFICE
President	C. K. Perkins	Burlington, Iowa.
First Vice-President	J. C. Presley	Chicago, Illinois.
Second Vice-President	G. B. Harris	Chicago, Illinois.
Treasurer	R. J. Ladd	Chicago, Illinois.
Assistant Treasurer	J. H. Sturgis	St. Joseph, Missouri.
General Solicitors	Spencer, Barnes & Mosman	St. Joseph, Missouri.
Auditor	M. C. Carter	St. Joseph, Missouri.
Assistant Auditor	Geo. H. Dunbar	St. Joseph, Missouri.
General Manager	W. C. Brown	St. Joseph, Missouri.
Assistant General Manager	W. C. Brown	St. Joseph, Missouri.
General Superintendent	C. C. Craney	St. Joseph, Missouri.
Superintendent	G. M. Holt	St. Joseph, Missouri.
Assistant Superintendent	T. J. Fish	St. Joseph, Missouri.
Superintendent of Telegraph	Howard Elliott	St. Louis, Missouri.
General Freight Agent	J. E. Hartle	St. Joseph, Missouri.
Assistant General Freight Agent	W. C. Brown	St. Joseph, Missouri.
Assistant General Passenger Agent	C. C. Orr	St. Louis, Missouri.
General Ticket Agent	A. C. Dawes	St. Louis, Missouri.
Assistant General Ticket Agent	H. O. Orr	St. Louis, Missouri.
General Baggage Agent	E. A. Bards	Chicago, Illinois.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount loaned.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 8,818,000.00	\$ 5,500,016.48	\$ 300,067.50	\$ 292,843.50
Total.....	\$ 8,818,000.00	\$ 5,500,016.48	\$ 300,067.50	\$ 292,843.50

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	497,983.92
Bills receivable	2,986.00
Due from agents	13,439.43
Due from solvent companies and individuals	181,906.30
Balance—current liabilities	180,309.25
Total	776,614.90

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1992

Loans and bills payable	406,000.00
Audited vouchers and accounts	40,425.82
Wages and salaries	72,563.84
Net traffic balances due to other companies	15,130.35
Matured interest coupons unpaid	177,961.00
Total	702,021.01

*Materials and supplies for plasticity: \$4,167.43

PROPERTY OPERATED.

NAME.	THROUGH.		Miles of line owned.	Miles of line leased of others.	Total miles owned and leased.
	FROM —	TO —			
MAIN LINE OWNED—					
Kansas City, St. Joseph & Council Bluffs R. R. Co.	Through Kansas City yard	Council Bluffs, Ia.	44	102.50	146.50
Kansas City, St. Joseph & Council Bluffs R. R. Co.	Harlem, Mo.		130		130
BRANCH LINES OWNED—					
Windsor Junction, Mo.		C. & A. Bridge switch	50.00		50.00
Amazons, Mo.		Barling Junction, Mo.	32.00		32.00
Amazons, Mo.		Northboro, Ia.	100.00		100.00
Carlin, Mo.			1.50		1.50
OPERATED UNDER TRAILHEAD RIGHTS—					
Notaway Valley R. R. Co.	Kansas City Union Depot	Harlem, Mo.	1.50		1.50
Tarkio Valley R. R. Co.	Amazons Union Depot	Amazons, Mo.	1.50		1.50
	C. & A. Bridge switch	C. & A. Bridge switch	1.50		1.50
	Council Bluffs, Ia.	Union Pacific Transfer.			307.50
Total mileage operated			95.50		
Miles operated in Iowa					

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares	Total par value authorized and outstanding.	Amount.	
				Total amount by- used and out- standing.	Rate.
DIVIDENDS DECLARED DURING THE YEAR.					
CAPITAL STOCK—COMMON—			\$	5,906,782.67	100.00
CITY & S. J. & Council Bluffs Railroad	39,000,000	100.00	400,000.00	314,000.00	None.
Northway Valley Railroad Company	2,400,000	100.00	240,000.00	200,000.00	None.
Tarkio Valley Railroad Company	4,000,000	100.00	400,000.00	300,000.00	None.
Council Bluffs & St. Joseph Railroad Company	30,000,000	100.00	3,000,000.00	2,500,000.00	None.
Council Bluffs & St. Joseph Railroad Company	33,000,000	100.00	3,300,000.00	1,114,000.00	None.
Missouri Valley Railroad Company	30,000,000	100.00	3,000,000.00	2,500,000.00	None.
Total	108,400,000				

Total

* In the exchange of stock of the old organization for that of new in the consolidation, Missouri Valley Railroad Company, stock was bought at \$31.25% per share.

REPORT OF RAILROAD COMMISSIONERS.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO. 189

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	Apportionment to railroads.	Apportionment to other properties.	AMOUNT PER MILE OF ROAD.	
				Miles.	Amount.
Capital stock.....	\$ 5,546,974.67	\$ 5,546,974.67	None	214.69	\$ 25,809.52
Bonds.....	5,546,974.48	5,546,974.48	None	214.69	17,009.52
Total.....	\$11,112,949.15	\$11,112,949.15	None	314.69	\$ 42,819.04

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Kansas City, St. Joseph & Council Bluffs Railroad and branches.....	\$5,546,974.67	\$5,546,974.48	\$ 735,070.98	\$11,829,019.13	303.98	\$ 40,256.90
Grand total.....	\$5,546,974.67	\$5,546,974.48	\$ 735,070.98	\$11,829,019.13	303.98	\$ 40,256.90

Road in Iowa is not separately capitalized or bonded.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 1,919,437.56
Less operating expenses.....	1,062,561.50
Income from operation.....	\$ 856,876.06
Miscellaneous income—less expenses.....	739.36
Income from other sources.....	\$ 827,405.13
Total income.....	\$ 1,685,010.55
DEDUCTIONS FROM INCOME:	
Interest on funded debt accrued.....	\$ 360,907.50
Bonds.....	23,227.63
Taxes.....	34,569.62
Total deductions from income.....	\$ 418,704.75
Net income.....	\$ 1,266,305.80
Dividends, 2.10 per cent. common stock.....	\$ 268,500.40
Total.....	\$ 1,534,806.20
Deficit from operations of year ending June 30, 1892.....	\$ 1,843,764.48
Surplus on June 30, 1891.....	\$ 1,843,764.48
Surplus on June 30, 1892.....	\$ 1,843,764.48

CAPITAL STOCK—CONTINUED.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during the year.	Cash realized on shares issued during the year.	Total number of shares issued.	Total cash realized.	REMARKS.
Issued for cash—common.....	210	\$ 82,712.50	210	\$ 82,712.50	Nodaway Valley and Turkey Valley Railroad stock issued at par for cash.
Issued for consolidation—common.....	210	80.00	210	80.00	Nodaway Valley and Turkey Valley Railroad stock.
Issued in exchange for bonds purchased at par for cash.....	210	80.00	210	80.00	
Total.....	420	\$ 82,792.50	420	\$ 82,792.50	

This road in Iowa is not separately capitalized.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLAIM OF BOND OR OBLIGATION.	DATE.	When due.	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on bonds issued.	INTEREST.		
							When paid.	Amount due during year.	Amount paid during year.
First mortgage.....	Jan. 1, 1891	Jan. 1, 1891	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	Jan. 1, 1891	\$ 250,000.00	\$ 250,000.00
Second mortgage.....	Jan. 1, 1891	Jan. 1, 1891	400,000.00	400,000.00	400,000.00	400,000.00	Jan. 1, 1891	20,000.00	20,000.00
Income bonds.....	Jan. 1, 1891	Jan. 1, 1891	400,000.00	400,000.00	400,000.00	400,000.00	Jan. 1, 1891	20,000.00	20,000.00
Nodaway Valley Railroad.....	Jan. 1, 1891	Jan. 1, 1891	400,000.00	400,000.00	400,000.00	400,000.00	Jan. 1, 1891	20,000.00	20,000.00
Grand total.....			\$ 5,800,000.00	\$ 5,800,000.00	\$ 5,800,000.00	\$ 5,800,000.00		\$ 500,000.00	\$ 500,000.00

*Issued for consolidation.
There is no separate funded debt on road in Iowa.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1902.	Total cost to June 30, 1901.	Cost per mile.
	Not included in operating expenses.	Charged to in-crease account as permanent improvement.	Charged to construction or equipment.			
CONSTRUCTION—						
Roads, bridges, and trestles.			111,523.00			
Buildings, furniture and fixtures.			1,670.11			
Buildings and yard extensions.			1,700.39			
Total construction.			115,523.11	11,677,314.00	11,662,790.20	30,861.90
EQUIPMENT—						
Freight cars.			5,438.00			
Tools and machinery.			1,775.00			
Floating equipment.			1,775.00			
Total equipment.			6,611.00	1,478,254.40	1,455,009.40	4,723.00
Grand total cost construction, equipment, etc.				122,134.11	13,155,568.40	13,675,799.60
Total cost construction, equipment, etc.—State of Iowa.				None.	2,200,122.00	2,200,122.00 (estimated)

Cannot give cost of items separately.

EARNINGS FROM OPERATION.

ITEM.	Total receipts.	Deductions account on revenue items, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.	\$ 501,643.01		\$ 903,845.04
Total passenger revenue.			
Mail.	78,496.40		
Express.	21,900.50		
Extra baggage and storage.	8,911.10		
Total passenger earnings.			\$ 113,401.63
FREIGHT—			
Freight revenue.	\$1,098,825.30		
Total freight revenue.			\$ 1,098,825.30
Total freight earnings.			\$ 1,098,825.30
Total passenger and freight earnings.			\$ 1,718,271.97
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.	\$ 51,065.50		
Telegraph companies.	5,754.15		
Rents from tracks, yards and terminals.	39,597.70		
Rents not otherwise provided for.	28,650.20		
Other sources.	63,680.14		
Total other earnings.			\$ 204,165.79
Total gross earnings from operation—lowa—Est'd.			\$ 345,496.77
Total gross earnings from operation—entire line.			\$ 1,918,437.86

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
St. Joseph Union Depot Company.	\$ 1,000.00	None.		\$ 1,000.00
Atchison Union Depot Company.	9,000.00	None.		9,000.00
Kansas City Union Depot Company.	21,000.00	None.		21,000.00
Nodaway Valley Railroad Company.	110,000.00	None.		110,000.00
Tarkenton Valley Railroad Company.	121,000.00	None.		121,000.00
Total.	\$ 262,000.00	None.		\$ 261,975.20

REPORT OF RAILROAD COMMISSIONERS.

OPERATING EXPENSES—ESTIMATED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 40,292.50	\$ 15,350.18	\$ 55,642.68
Renewals of rails	8,982.25	39,961.15	48,943.40
Renewals of ties	2,145.88	5,016.49	7,162.37
Repairs of bridges and culverts	5,952.35	12,612.55	18,564.90
Repairs of fences			
Repairs of buildings			
Total	\$ 57,468.51	\$ 150,130.55	\$ 207,599.06
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 18,920.43	\$ 41,447.59	\$ 60,368.02
Repairs and renewals of passenger cars	21,643.80	36,399.43	58,043.23
Repairs and renewals of freight cars			
Total	\$ 40,564.23	\$ 77,847.02	\$ 118,411.25
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men	\$ 65,050.50	\$ 149,117.86	\$ 214,168.36
Fuel for locomotives	4,156.30	3,088.10	7,244.40
Water supply for locomotives	39,803.66	80,667.18	120,470.84
Wages of other train men			
Expense of telegraph, including train dispatchers	7,562.50	16,478.32	24,040.82
and operators			
Wages of station agents, clerks, and laborers	58,421.50	199,316.00	257,737.50
Station supplies	2,802.50	8,673.51	11,476.01
Car mileage—balance	5,381.37	35,765.70	41,147.07
Less and damage			
Injuries to persons			
Total	\$ 177,418.81	\$ 438,860.18	\$ 616,278.99
GENERAL EXPENSES—			
Salaries of officers	\$ 27,779.35	\$ 64,818.51	\$ 92,597.86
Salaries of clerks			
General office expenses and supplies	7,404.00	17,270.62	24,674.62
Agents, including insurance and rent	1,935.23	4,441.85	6,377.08
Insurance	2,915.51	8,602.91	11,518.42
Legal expenses	1,980.37	4,623.88	6,604.25
Stationery and printing			
Total	\$ 41,980.13	\$ 97,563.77	\$ 139,543.90
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 57,468.51	\$ 150,130.55	\$ 207,599.06
Maintenance of equipment	40,564.23	77,847.02	118,411.25
Conducting transportation	177,418.81	438,860.18	616,278.99
General expenses	41,980.13	97,563.77	139,543.90
Grand total	\$ 320,431.68	\$ 764,391.50	\$ 1,084,823.18
Percentage of expenses to earnings—entire line			96.35
OPERATING EXPENSES—STATE OF IOWA—			
Total, estimated			\$ 186,897.14
Percentage of expenses to earnings—Iowa			96.35

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.				
DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS	Valley R. R. Co.	North of Northboro, Ia.	C. R. & Q. R. R. Co.	\$ 1,366.39
TAPPING	St. J. & C. R.	St. Joseph, Mo.	C. St. P. & K. C. R. R. Co.	10,500.00
R. R. Co.	St. J. & C. R.	St. Joseph, Mo.	B. & M. R. R. Co.	26,468.48
R. R. Co.	St. J. & C. R.	Napier to St. Joseph		\$ 28,957.54
Total				

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Interest on bank balances, etc.	\$ 729.36	None	\$ 729.36
Total	\$ 729.36	None	\$ 729.36

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock of road.	Cash.	Total.
Hannibal & St. Joseph Railroad Company		\$ 2,227.68		\$ 2,227.68
Union Pacific Railway Company		3,000.00		3,000.00
Total rents		\$ 5,227.68		\$ 5,227.68

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$ 11,477,251.00		\$ 11,597,726.50		\$ 120,475.50	
Cost of equipment	1,479,278.41		1,485,979.41		6,701.00	
Stocks owned	241,000.00		232,000.00		(9,000.00)	
Land owned	22,756.90		22,756.90			
Cash and current assets	438,861.90		695,111.71		256,249.81	
OTHER ASSETS—						
Materials and supplies	32,265.30		194,791.48		162,526.18	
Prepaid	21,000.00		21,000.00			
Sinking fund	12,506.75		16,985.41		4,478.66	
Total		\$ 13,795,714.46		\$ 14,130,471.26	\$ 334,756.80	

REPORT OF RAILROAD COMMISSIONERS.

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
LIABILITIES.	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 9,925,573.67		\$ 9,990,975.67		\$ 11,000.00	
Funded debt.....	5,307,513.44		5,560,018.44			\$ 21,000.00
Current liabilities.....	288,565.02		735,675.96		388,975.96	
Accrued interest on funded debt not yet payable.....			3,301.65		3,301.65	
Accounts not liabil- ity.....	12,476.33		12,708.10		1,231.78	
Profit and loss.....	30,948.57		35,830.31		4,081.74	
Income account.....			1,633,374.94			
Less difference be- tween interest ac- count and interest matured.....	1,643,704.43		3,424.16		1,820,566.06	
Grand total.....	\$	\$ 13,793,714.46	\$	\$ 14,150,471.98	\$ 356,756.82	

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA

EXPRESS COMPANIES.

With American Express Company for transportation of merchandise on entire line.

None.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

^aWith Pullman Palace Car Company, for haul of their cars on regular-passenger trains, at regular mileage rates.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Name _____

OTHER RAILROAD COMPANIES.

With Chicago, Burlington & Quincy Railroad Company, for right to run its trains over certain portions of track.

STEAMBOATS OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANY.

With Western Union Telegraph Company, for service on line of this company.

None

OTHER CONTRACTS

SECURITY FOR FUNDED DEBT.

[illegible]

EMPLOYEES AND SALARIES--STATE OF IOWA.

EMPLOYEES AND EMPLOYMENT—Continued				
CLASS—				
	Numbers	Total number of days worked	Total payrolls	Average daily compensation
Station agents	130	1,043	20,223.29	15.23
Freight agents	130	1,043	20,223.29	15.23
Freight	2,101	17,252.76	345,045.10	19.95
Mechanics	2,101	17,252.76	345,045.10	19.95
Other employees	4,067	32,537.29	650,745.85	20.00
Other shopmen	130	1,043	20,223.29	15.23
Other employees	130	1,043	20,223.29	15.23
Other employees	130	1,043	20,223.29	15.23
All other employees and laborers	130	1,043	20,223.29	15.23
Total (excluding general officers—less)	115	26,514	530,561.09	1.36
EMPLOYEES OF ABOVE:				
General administration	65	520,070	10,401,405.13	1.03
Maintenance of way and structures	50	4,000	7,999.50	1.99
Maintenance of equipment	50	4,000	7,999.50	1.99
Operating train personnel	115	26,514	530,561.09	1.36
Grand total (excluding general officers)—less				

Total oxidizing general officers—Iowa.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

Our accounts are so kept that it is impossible to give this information for the line in Iowa alone.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—

Number of passengers carried earning revenue.....	474,542
Number of passengers carried one mile.....	19,745,467
Average distance carried—miles.....	41.502
Total passenger revenue.....	\$ 501,943.04
Average amount received from each passenger.....	1.059
Average receipts per passenger per mile.....	01.920
Estimated cost of carrying each passenger one mile.....	516,446.67
Total passenger earnings.....	2,905,25.677
Passenger earnings per mile of road.....	56.301
Passenger earnings per train mile.....	

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue.....	1,024,666
Number of tons carried one mile.....	82,307,225
Average distance haul of one ton—miles.....	80.77
Total freight revenue.....	\$ 1,008,825.26
Average amount received for each ton of freight.....	1.07
Average receipts per ton per mile.....	01.130
Estimated cost of carrying one ton one mile.....	1,006,425.70
Total freight earnings.....	2,074,37.744
Freight earnings per mile of road.....	2.31,000
Freight earnings per train mile.....	

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$ 1,601,528.56
Passenger and freight revenue per mile of road.....	5,211.02,970
Passenger and freight earnings.....	1,715,271.47
Passenger and freight earnings per mile of road.....	5,379,00.401
Gross earnings from operation.....	1,919,432.46
Gross earnings from operation per mile of road.....	6,244.10,429
Expenses.....	1,092,761.90
Expenses per mile of road.....	3,324.85,728

TRAIN MILEAGE—

Miles run by passenger trains.....	639,324
Miles run by freight trains.....	475,671
Total mileage of trains earning revenue.....	1,115,195
Miles run by switching trains.....	806,963
Miles run by construction and other trains.....	90,626
Grand total train mileage.....	1,992,784
Mileage of loaded freight cars—north.....	7,269,706
Mileage of loaded freight cars—south.....	
Mileage of empty freight cars—north.....	5,175,117
Mileage of empty freight cars—south.....	
Average number of cars in train.....	30.10
Average number of loaded cars in train.....	15.53
Average number of empty cars in train.....	4.57
Average number of tons of freight in train.....	173.78
Average number of tons of freight in each loaded car.....	11.19

Switch engines are credited with six miles per hour, while at work.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	13	13	Westinghouse.			
Freight.....	19	19	Westinghouse.			
Switching.....	19	19	Westinghouse.			
Total locomotives.....	32	32				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	11	11	Westinghouse.		11	Miller.
Second-class passenger cars.....	7	7	Westinghouse.		7	Miller.
Comptation passenger cars.....	1	1	Westinghouse.		1	Miller.
Parlor cars.....	12	12	Westinghouse.		12	Miller.
Baggage, express, and postal cars.....	1	1	Westinghouse.		1	Miller & Jan.
Other cars in passenger service.....						
Total.....	32	32			32	
CARS IN FREIGHT SERVICE—						
Box cars.....	405	405	Westinghouse.		106	Janney.
Flat cars.....	80	80	Westinghouse.		76	Janney.
Stock cars.....	2	2				
Coal cars.....	1	1				
Refrigerator cars.....	1	1				
Total.....	1	1	386		182	
CARS IN COMPANY'S SERVICE—						
Gravel cars.....	15	15				
Barrel cars.....	26	26				
Other road cars.....	8	8				
Total.....	49	49				
Total cars owned.....	929	929				
Grand total cars.....	929	929				

RENEWALS OF RAILS AND TIES.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.	
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at distributing point.	KIND.	Number.
Steel.....	197.96	66.4	21.50	Oak.....	60,812
Total steel.....	197.96	66.4	21.50	Total oak.....	60,812

Average price at distributing point.

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	RAILS REPRESENTED BY CAPITAL STOCK.		Lines of property owned by company.	Lines operated under lease.	Lines operated under contract, etc.	Lines operated under track, etc.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Ton.	Steel.
Miles of single track.....	116.00	116.00					367.00		36.00	36.00
Miles of second track.....	1.00	1.00					1.00	1.00	0.25	0.25
Miles of yard track and sidings.....	36.00	36.00	9.47				66.15		0.25	33.91
Total mileage operated (all tracks).....	253.00	253.00	125.47				772.45	1.00	56.35	117.17

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

L. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	RAILS REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Lines operated under lease.	Lines operated under contract, etc.	New line constructed during year.	Total mileage excluding trackage.	Line operated under trackage right.	Line operated under trackage right.	RAILS.	
	Main line.	Branches and spurs.								Ton.	Steel.
Missouri.....	116.00	116.00					367.00			36.00	36.00
Iowa.....	1.00	1.00					1.00			0.25	0.25
Kansas.....	36.00	36.00	9.47				66.15			0.25	33.91
Total mileage operated (single track).....	253.00	253.00	125.47				772.45			56.35	117.17

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	RAILS REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Lines operated under lease.	Lines operated under contract, etc.	New line constructed during year.	Total mileage excluding trackage.	Line operated under trackage right.	Line operated under trackage right.	RAILS.	
	Main line.	Branches and spurs.								Ton.	Steel.
Missouri.....	116.00	116.00					367.00			36.00	36.00
Iowa.....	1.00	1.00					1.00			0.25	0.25
Kansas.....	36.00	36.00	9.47				66.15			0.25	33.91
Total mileage owned (single track).....	253.00	253.00	125.47				772.45			56.35	117.17

CONSUMPTION OF FUEL BY LOCOMOTIVES.

LOCOMOTIVES.	Tons of coal—		Cords of wood—	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
	bituminous.	anthracite.	soft.			
Passenger.....	20.15		4.25	24.40	711.20	34.40
Freight.....	26.25		3.50	29.75	301.50	98.40
Switching.....	1.52		0.44	1.96	40.50	48.50
Construction.....	1.00			1.00	60.00	16.70
Total.....	51.00		8.19	59.19	1,792.60	
Average cost at distributing point.....	\$ 2.37		\$ 2.16			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.			
	TRAFFICMEN.	SWITCHMEN, FLAGMEN, AND WATCHMEN.	OTHER EMPLOYEES.	TOTAL.
	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1			1
Total.....	1			1

KIND OF ACCIDENT.	OTHERS.			
	PASSENGERS.	THIEF-TAKING.	NOT THIEF-TAKING.	TOTAL.
	Killed.	Injured.	Killed.	Injured.
At stations.....	1			1
Total.....	1			1

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

Miles of line.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.	
	Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
51	206		51	300
		Western Union Telegraph Co. and this company, jointly.		

CAR MILEAGE.

This company receives cars of any fast freight line, stock company or individual, loaded with freight, for transportation, and pays usual rates of mileage on same.

CHARACTERISTICS OF ROAD.

FROM —	TO —	Miles.	ALIGNMENT.				PROFILE.			
			Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.
									Aggregate length of descending grades—miles.	Sum of descents—feet.
State Line	Council Bluffs	40.00	14	5.36	10.43	32	73	106.5	12.17	34
State Line	Junction with C. B. & Q. Railroad	6.75	1	1.36	1.40	15	9	10.4	1.84	10
State Line	Loop Line, near East Nebraska City	6.00	1	1.36	1.40	15	9	10.4	1.84	10
Loop Line	near East Nebraska City	6.00	1	1.36	1.40	15	9	10.4	1.84	10
Total		52.75	16	8.08	13.23	62	91	127.3	25.85	54

BRIDGES, TRESTLES, TUNNELS, ETC.

BRIDGES—	Total	Number.	Aggregate length in feet.	Minimum length in feet.	Maximum length in feet.
Wooden	1	1	100	100	100
Iron	1	1	100	100	100
Total	2	2	200	200	200

Gauge of track, 4 feet 8½ inches—all.

STATE OF MISSOURI,
COUNTY OF BUCHANAN, ss.

I, the undersigned, C. M. Carter, Auditor of the Kansas City, St. Joseph & Council Bluffs Railroad Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. M. CARTER,
Auditor.

Subscribed and sworn to before me this 11th day of October, 1891.

SCHUYLER G. HUTCHINSON,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

KANSAS CITY, ST. JO. & COUNCIL BLUFFS RAILROAD CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 11. Total mileage owned in Iowa, main line, single track	49.65
Total mileage owned in Iowa, branches	13.87
Grand total Iowa mileage	63.52
Miles of yard track and sidings in Iowa	9.36
Total mileage operated in Iowa	72.88
Page 25. Fencing in Iowa—	
—Miles of fencing on your road in Iowa	101.45
—Miles of unfenced road in Iowa	4.74
—Average cost per mile of fencing	225.00
—Total cost of same	\$22,822.50

STATE OF MISSOURI,
COUNTY OF BUCHANAN, ss.

I, the undersigned, C. M. Carter, Auditor of the Kansas City, St. Joseph & Council Bluffs Railroad Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

C. M. CARTER,
Auditor.

Subscribed and sworn to before me this 20th day of October, 1892.

SCHUYLER G. HUTCHINSON,
Notary Public.

ANNUAL REPORT

OF THE

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

FOR THE YEAR ENDING JUNE 30, 1992

HISTORY.

Name of common carrier making this report?

Name of common carrier making this report:
St. Louis, Kookuk & Northwestern Railroad Company.

Date of organization:

December 2, 1887

Under laws of what government, state, or territory organized? If more than one, name all;
give reference to each statute and all amendments thereof.

Iowa Code, chapter one of title nine.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

St. Louis, Keokuk & Northwestern Railway Company, articles of incorporation dated December 3, 1887. Mt. Pleasant & Keokuk Railroad Company, articles of incorporation dated April 4, 1900.

Date and authority for each consolidation?

On date June 17, 1899, the Mt. Pleasant, Keokuk & Northwestern Railroad Company purchased road, property, and franchise of the Mt. Pleasant & Keokuk Railroad Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. C. Penney	Chicago, Ill.	At the end of each year, or when their successors are elected and qualified.
W. W. Baldwin	Harlington, Iowa	
J. T. Hemeny	Harlington, Iowa	
J. W. Blythe	Harlington, Iowa	

Total number of stockholders at date of last election:

2024

Date of last meeting of stockholders for election of directors:

Date of last meeting in Washington, D.C.:
April 27, 1992.

Give post office address of general office.

St. Joseph, Mo.
 permanent office address of controlling office

(Give post office address of operating office.
St. Joseph, Mo.

St. Joseph, Mo.

OFFICERS

TITLE	NAME	LOCATION OF OFFICE
President	J. C. Penney	Burlington, Iowa.
First Vice-President	Geo. B. Harris	Chicago, Ill.
Second Vice-President	W. C. Maxwell	Kokomo, Iowa.
Secretary	C. C. Pennington	Chicago, Ill.
Treasurer	H. H. Sturgis	St. Joseph, Mo.
Assistant Treasurer	Spencer, Burges & Mosman	St. Joseph, Mo.
General Solicitor	H. H. Trimble	Chicago, Ill.
Attorney	M. C. Carter	St. Joseph, Mo.
Auditor	Geo. B. Dunbar	St. Joseph, Mo.
Assistant Auditor	W. J. Harris	Chicago, Ill.
General Manager	L. J. Gordale	St. Joseph, Mo.
Chief Engineer	E. S. Crane	St. Joseph, Mo.
General Superintendent	W. C. Pennington	Chicago, Ill.
Superintendent of Telegraphs	A. A. Baker	Hannibal, Mo.
General Freight Agent	Howard Elliott	St. Louis, Mo.
Assistant General Freight Agent	D. H. Brown	St. Louis, Mo.
General Passenger Agent	A. C. Dawes	St. Louis, Mo.
Assistant General Passenger Agent	H. C. Orr	St. Louis, Mo.
General Ticket Agent	C. C. Pennington	Chicago, Ill.
Assistant General Ticket Agent	H. C. Orr	St. Louis, Mo.
General Baggage Agent	E. A. Sand	Chicago, Ill.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD CO.

PROPERTY OPERATED.

NAME.	FROM—		TO—		Miles of line for each named road.	Miles of line for each named road.
	ST. LOUIS, KANSAS & NORTH-WESTERN RAILROAD COMPANY.		KANSAS & TEXAS RAILROAD.			
RAILROAD LINE REPRESENTED BY CANTAL STOK— ST. LOUIS, KANSAS & NORTH-WESTERN RAILROAD COMPANY.	St. Pleasant Junction, Ia.	Keokuk, Ia.	49.00			
	West Quincy, Mo.	West Quincy, Mo.	13.25			
	Woodly, Mo.	Hannibal, Mo.	24.25			
	Hannibal, Mo.	St. Peters, Mo.	53.44			176.45
	Louisiana, Mo.					
LINE OPERATED UNDER TWILIGHT RIGHTS— QUINCY BRIDGE CO. & K. & T. R. R. HANNIBAL BRIDGE CO. HANNIBAL BRIDGE CO. MISSOURI, KANSAS & TEXAS RY. CHICAGO & ALTON R. R. ST. LOUIS UNION DEPOT CO. WABASH RAILROAD.	West Quincy, Mo.	Quincy, Ill.	24.11			
	West Quincy, Mo.	Hannibal, Mo.	24.25			
	Hannibal, Mo.	Hannibal, Mo.	24.25			
	Hannibal, Mo.	Hannibal, Mo.	24.25			
	Louisiana, Mo.	Taylor Ave. St. Louis, Mo.	20.40			
	St. Peters, Mo.	St. Louis, Mo.	10.65			31.15
	St. Louis, Mo.	Cherry Street, St. Louis, Mo.	5.96			37.11
	Fortran, Mo.	St. Pleasant, Ia.				257.40
	St. Louis, Mo.					
	St. Louis, Mo.					

total milliamperes created.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	EVIDENCES DE-CLARED RECEIVING YEAR.	
					Rate.	Amount.
Capital stock, common.	90,000	100.00	\$ 9,000,000.00	\$ 9,443,500.00	3.50	\$ 285,400.00
Total.	90,000	100.00	\$ 9,000,000.00	\$ 9,443,500.00		\$ 285,400.00

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	Total cash realized.	REMARKS.
Issued for recapitalization common.			40,000	\$ 4,000,000.00	
Issued for purchased property.			34,400	\$ 3,440,000.00	
Issued for services.			15,600	\$ 1,560,000.00	
Total.			90,000	\$ 9,000,000.00	

* Cannot say.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND TREASURY BONDS.

CLASS OF BOND OR OBLIGATION.	TERM.		When due.	Amount of authorized issue.	Amount issued.	Cash realized on amount issued.	Rate.	When payable.	INTEREST.	
	Date of issue.								Amount due during year.	Amount paid during year.
First mortgage bonds.	Feb. 1, 1900		Feb. 1, 1900	\$ 8,000,000.00	\$ 8,000,000.00	\$ 8,000,000.00	6.00	Feb. 1 and Aug. 1	\$ 360,000.00	\$ 221,500.00
Grand total.				\$ 8,000,000.00	\$ 8,000,000.00	\$ 8,000,000.00			\$ 360,000.00	\$ 221,500.00

* Cannot state.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount due during year.	Amount paid during year.
Mortgage bonds.	\$ 8,000,000.00	\$ 8,000,000.00	\$ 360,000.00	\$ 221,500.00
Total.	\$ 8,000,000.00	\$ 8,000,000.00	\$ 360,000.00	\$ 221,500.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 74,802.24
Bills receivable.....	375.00
Due from agents.....	30,202.19
Due from solvent companies and individuals.....	61,708.87
Other cash assets.....	11,420.40
Balance current liabilities.....	102,886.90
Total.....	\$ 281,508.30

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Audited vouchers and accounts.....	\$ 156,431.39
Wages and salaries.....	46,675.20
Net traffic balances due to other companies.....	78,204.36
Total.....	\$ 281,309.35

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other prop- ties.	Miles.	Amount.
Capital stock.....	\$ 5,443,800.00	\$ 5,443,800.00	None	178.45	\$ 30,551.79
Bonds.....	6,100,000.00	6,100,000.00	None	178.45	34,579.70
Total.....	\$ 11,543,800.00	\$ 11,543,800.00		178.45	\$ 65,131.49

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRUCKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
St. Louis, Keokuk & Northwestern Railroad Company.....	\$5,443,800.00	\$6,100,000.00	\$ 281,309.35	\$11,825,109.35	178.45	\$ 67,017.90
Grand total.....	\$5,443,800.00	\$6,100,000.00	\$ 281,309.35	\$11,825,109.35	178.45	\$ 67,017.90

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvement.			
CONSTRUCTION—					
Right of way.....			216,540.17	2,181,800.00	\$ 12,845.00
Grading.....			117,201.40	1,172,000.00	\$ 6,568.00
Bridges and bridge and culvert masonry.....			137,600.00	1,376,000.00	\$ 7,713.00
Bridges and trestles.....			137,600.00	1,376,000.00	\$ 7,713.00
Ballast, ties, fuel, and other materials.....			257,201.06	2,572,000.00	\$ 14,440.00
Engineering expenses.....			22,714.90	227,149.00	\$ 1,273.00
Telegraph line.....			2,771.00	27,710.00	\$ 1,551.00
Sidings and yard extensions.....			15,000.00	150,000.00	\$ 8,333.00
Terminal facilities and other improvements at terminals.....			25,441.10	254,411.00	\$ 14,256.00
Purchase of constructed road.....			248,000.00	2,480,000.00	\$ 13,896.00
Other items.....					
Total construction.....			\$ 748,000.00	\$ 7,480,000.00	\$ 41,944.00
EQUIPMENT—					
Passenger cars.....			14,000.00	140,000.00	\$ 7,778.00
Freight cars.....			15,000.00	150,000.00	\$ 8,333.00
Baggage, express and postal cars.....			1,800.00	18,000.00	\$ 1,000.00
Other cars.....			10,000.00	100,000.00	\$ 5,556.00
Other cars of all classes.....			10,000.00	100,000.00	\$ 5,556.00
Companions and air brakes.....			1,000.00	10,000.00	\$ 556.00
Total equipment.....			\$ 40,800.00	\$ 408,000.00	\$ 2,294.40
Grand total cost construction, equipment, etc.....			\$ 788,800.00	\$ 7,888,000.00	\$ 44,238.40
Total cost construction, equipment, etc., State of Iowa.....			\$ 788,800.00	\$ 7,888,000.00	\$ 44,238.40

* Cannot state.

REPORT OF RAILROAD COMMISSIONERS.

INCOME ACCOUNT.

Gross earnings from operation	\$ 1,387,324.34
Less operating expenses	1,054,851.86
Income from operation	\$ 332,472.48
Total income	\$ 332,472.48
DEDUCTIONS FROM INCOME:	
Interest on funded debt accrued	\$ 343,000.00
Rents	167,475.12
Taxes	30,023.13
Other deductions	515.33
Total deductions from income	\$ 540,413.58
Net income	\$ 182,058.90
Dividends, 3.25 per cent, common stock	\$ 398,404.00
Total	\$ 580,462.90
Deficit from operations of year ending June 30, 1902	\$ 397,758.81
Surplus on June 30, 1901*	\$ 207,758.81
Surplus on June 30, 1902	\$ 207,758.81

*The surplus on June 30, 1901 (\$207,758.81) is arrived at by adding to \$103,738.81 (the surplus as shown in the 1901 report) \$174,020.00, the difference between interest accrued and interest matured.

* EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, as payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 273,615.97		\$ 273,615.97
Total passenger revenue			273,615.97
Mail			21,000.00
Express			8,500.00
Extra baggage and storage			443,047.32
Total passenger earnings			\$ 443,047.32
FREIGHT—			
Freight revenue	\$ 1,310,500.87		\$ 1,310,500.87
Total freight revenue			1,310,500.87
Total freight earnings			\$ 1,310,500.87
Total passenger and freight earnings			\$ 1,753,608.00
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance			21,067.34
Telegraph companies			2,500.00
Rents from tracks, yards and terminals			5,150.50
Rents not otherwise provided for			672.31
Other sources			35,718.45
Total other earnings			\$ 35,118.60
Total gross earnings from operation—entire line.			\$ 1,788,726.60

* These earnings are probably meant for entire line.

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Hannibal Union Depot Co.	7,800.00			7,800.00
Total	7,800.00			7,800.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Track	Keokuk, Iowa, to Alexandria, Iowa	Keokuk & Western Railway Company		\$ 1,300.00
Total				\$ 1,300.00
Grand total				\$ 1,300.00

OPERATING EXPENSES—ESTIMATED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 58,296.05	\$ 80,628.36	138,924.41
Renewals of rails			30,750.31
Renewals of ties	15,430.30	1,297.15	16,727.45
Repairs of bridges and culverts	600.40	1,930.70	2,531.10
Repairs of fences	1,302.57		1,302.57
Repairs of buildings			186,771.91
Total	\$ 75,629.32	\$ 82,856.11	\$ 158,485.43
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 10,721.85	\$ 14,804.38	\$ 25,526.23
Repairs and renewals of passenger cars	14,072.91		14,072.91
Repairs and renewals of freight cars		46,965.36	46,965.36
Total	\$ 24,794.76	\$ 61,769.74	\$ 86,564.50
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 70,862.35	\$ 105,184.65	\$ 176,047.00
Fuel for locomotives			7,758.32
Water supply for locomotives	2,250.18	4,498.34	6,748.52
Wages of other trainmen	30,296.20	54,206.45	84,502.65
All other train supplies			14,250.00
Expense of telegraph, including train dispatchers and operators	10,319.00	136,259.82	146,578.82
Wages of station agents, clerks and laborers	98,679.96	45,340.80	144,020.76
Station supplies	33,006.85		33,006.85
Car mileage—balance	17,162.00	23,714.25	40,876.25
Loss and damage			
Injuries to persons			
Total	\$ 279,506.65	\$ 284,731.50	\$ 564,238.15

REPORT OF RAILROAD COMMISSIONERS.

OPERATING EXPENSES—ESTIMATED—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....	\$ 21,076.26	\$ 45,698.36	\$ 76,774.62
Salaries of clerks.....	9,542.64	13,321.02	22,863.66
General office expenses and supplies.....	1,097.08	1,531.12	2,628.20
Agencies, including salaries and rent.....	1,965.88	4,137.23	6,103.11
Insurance.....	2,850.39	5,316.94	8,167.33
Legal expenses.....			
Stationery and printing.....	50,666.97	70,386.28	121,053.25
Total.....	\$ 88,025.22	\$ 104,847.19	\$ 192,872.41
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 24,794.77	\$ 64,772.08	\$ 89,566.85
Maintenance of equipment.....	278,308.45	385,721.86	664,030.31
Conducting transportation.....	10,806.37	70,386.28	81,192.65
General expenses.....	430,214.21	521,657.65	951,871.86
Grand total.....	\$ 743,323.80	\$ 1,042,537.87	\$ 1,785,861.67
Percentage of expenses to earnings—entire line.....			50.07

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD IN IOWA.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Wabash Railroad.....			\$ 145,697.11	
Chicago, Burlington & Quincy Bridge Company.....			13,120.00	
Hannibal & St. Joseph Railroad.....			2,828.00	
Total rents.....			\$ 161,645.11	\$ 161,645.11

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1901.	Total June 30, 1902.	Year ending June 30, 1902.
			Increase.
			Decrease.
Cost of road.....	\$ 10,642,726.97	\$ 11,361,656.27	\$ 718,929.30
Cost of equipment.....	474,450.50	474,000.50	450.00
Costs owned.....	2,850.00	7,800.00	4,950.00
Cash and current assets.....	234,996.23	178,021.41	56,974.82
Other Assets—			
Materials and supplies.....	67,055.98		67,055.98
Profit and loss.....	106.51		106.51
Grand total.....	\$ 11,420,086.19	\$ 12,015,534.18	\$ 595,447.99

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	June 30, 1901.	June 30, 1902.	Year ending June 30, 1902.
	Item.	Total.	Increase.
	Item.	Total.	Decrease.
Capital stock.....	\$ 5,441,900.00	\$ 5,441,900.00	
Funded debt.....	5,150,000.00	5,150,000.00	
Current liabilities.....	694,548.25	281,808.32	412,739.93
Accrued interest on funded debt not yet payable.....		21,300.00	4,500.00
Income account.....	227,738.83	227,863.33	
Less difference between interest paid and interest accrued.....	17,000.00	210,738.83	21,500.00
Profit and loss.....		3,568.58	3,568.58
Grand total.....	\$ 11,420,086.19	\$ 12,015,534.18	\$ 595,447.99

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

American Express Company pays on a basis of pounds carried one mile, with a guaranteed minimum.

MAILS.

None.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

None for State of Iowa.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

None.

STEAMSHIP OR STEAMBOAT COMPANIES.

None.

TELEGRAPH COMPANIES.

Western Union Telegraph Company.

OTHER CONTRACTS.

None.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.	FROM—	TO—	Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
First mortgage.	St. Pleasant, Keokuk, Iowa.	44.00	\$ 44,000.00					
	Keokuk, Iowa.	36.42	\$ 36,420.00					
	West Quincy, Mo.	14.25	\$ 14,250.00					
	Moody, Missouri.	78.73	\$ 78,730.00					
	Hannibal, Mo.							

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	329,013
Number of passengers carried one mile.....	16,316,202
Average distance carried.....	49.460
Total passenger revenue.....	\$ 373,915.37
Average amount received from each passenger.....	1.111
Average receipts per passenger per mile.....	33.288
Estimated cost of carrying each passenger one mile.....	36.364
Total passenger earnings.....	443,647.22
Passenger earnings per mile of road.....	1,946.59
Passenger earnings per train mile.....	101.75

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	1,395,865
Number of tons carried one mile.....	135,716,727
Average distance haul of one ton.....	112.30
Total freight revenue.....	\$ 1,316,569.97
Average amount received for each ton of freight.....	1.59
Average receipts per ton per mile.....	60.969
Estimated cost of carrying one ton one mile.....	60.614
Total freight earnings.....	1,316,569.97
Freight earnings per mile of road.....	5,759.62
Freight earnings per train mile.....	221.41

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 1,690,525.04
Passenger and freight revenue per mile of road.....	7,405.87
Passenger and freight earnings.....	4,753,608.09
Passenger and freight earnings per mile of road.....	7,704.78
Gross earnings from operation.....	1,397,324.34
Gross earnings from operation per mile of road.....	7,532.82
Expenses.....	1,604,851.86
Expenses per mile of road.....	4,634.67

TRAIN MILEAGE—	
Miles run by passenger trains.....	435,470
Miles run by freight trains.....	591,780
Miles run by mixed trains.....	33,138
Total mileage trains earning revenue.....	1,060,387

Mileage of loaded freight cars—north.....	11,947,602
Mileage of loaded freight cars—south.....	
Mileage of empty freight cars—north.....	2,682,370
Mileage of empty freight cars—south.....	
Average number of freight cars in train.....	24
Average number of loaded cars in train.....	30
Average number of empty cars in train.....	4
Average number of tons of freight in train.....	220.34
Average number of tons of freight in each loaded car.....	9.56

RENEWALS OF RAILS AND TIES.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.	
KIND.	Tons.	Weight per yard.	Average price per ton at distributing point.	KIND.	Number.
Steel.....	602,672	60.8	28.9137	Oak.....	53,986
Total steel.....	602,672	60.8	28.9137	Total.....	53,986

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	None	9	9	Westinghouse.	2	Janney.
Freight.....	None	14	14	Westinghouse.	1	Janney.
Total locomotives.....		23	23		3	Janney.
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	4	4	4	Westinghouse.	2	Janney.
Second-class passenger cars.....	7	7	7	Westinghouse.	7	Janney.
Parlor cars.....	4	4	4	Westinghouse.	4	Janney.
Baggage, express, and postal cars.....	7	7	7	Westinghouse.	4	Janney.
Other cars in passenger service.....	1	1	1	Westinghouse.	1	Janney.
Total.....	1	23	23		18	Janney.
CARS IN FREIGHT SERVICE—						
Box cars.....	208	208	208	Westinghouse.	12	Janney.
Flat cars.....	101	101	101	Westinghouse.	7	Janney.
Stock cars.....	1	1	1	Westinghouse.	51	Janney.
Coal cars.....	1	1	1	Westinghouse.	2	Janney.
Refrigerator cars.....	1	1	1	Westinghouse.	9	Janney.
Other cars.....	4	4	4		02	Janney.
Total.....	4	215	215			
CARS IN COMPANY'S SERVICE—						
Derrick cars.....	1	1	1			
Caloose cars.....	1	1	1			
Other road cars.....	1	1	1			
Total.....	3	3	3			
Total cars owned.....	325	325	325			
Grand total cars.....	325	325	325			

CONSUMPTION OF FUEL BY LOCOMOTIVES.

LOCOMOTIVES.	COAL—TONS.		WOOD—CORDS.		Total fuel consumed—tons.	Miles run.	Average pounds consumed per mile.
	Anthracite.	Bituminous.	Hard.	Soft.			
Passenger.....	127.75	300.47	300		18,948	530,408	72.82
Freight.....	31.66	421	27		37,238	780,817	37.86
Switching.....	19.23	27			3,184	97,202	32.50
Construction.....					1,939	48,591	80.33
Total.....	68.07	753	727		61,209	1,425,628	85.09
Average cost at distributing point.....	\$ 1.76		2.80				

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under contract, etc.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.	129.36	14.00			51.86		1.96		26.22	124.22
Total mileage operated all tracks.	129.36	14.00			51.86		1.96		26.22	124.22

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under contract, etc.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Illinois.	2.96	48.56					51.52		36.52	12.00
Missouri.	129.37						129.37		46.11	125.07
Total mileage owned (single track).	129.36	48.56					179.92		82.63	137.07

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under contract, etc.	Total mileage owned.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.							51.52		36.52	12.00
Missouri.							129.37		46.11	125.07
Total mileage owned (single track).							181.89		82.63	137.07

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.	1	4	5				1	4
Collisions.								
At stations.	1	6	5				1	11
Total.	1	6	5				1	11

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At stations.			1	1			1	1
Total.			1	1			1	1

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	ITEM.				Number.	Height of lowest above surface of rail—feet and inches.
	Number.	Aggregate length—feet and inches.	Minimum length—feet and inches.	Maximum length—feet and inches.		
Bridges—						
Iron.	12	1,003.11½	30	800	1	18.2
Wooden.	14	2,177	25	405	1	19.10
Combination.		1,150		176		
Total.	26	4,400.11½				
Trestles.	238	15,418	12	600	2	20.1
Total.						

Gauge of track, 4 feet 8½ inches—all.

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.			PROFILE.						
FROM—	TO—	Miles.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line	Number.		Sum of ascents—feet.		Aggregate length of ascending grades—miles.	Aggregate length of descending grades—miles.
Koontz town	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
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St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	100	100
St. Louis, Missouri	St. Louis, Missouri	25.00	50	10.00	14.00	10.00	10.00	10	100	100	1	

SUPPLEMENTAL REPORT

OF THE

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa— H. H. Trimble, Keokuk, Iowa.	
Page 11. Total mileage owned in Iowa, main line, single track.....	51.08
Grand total, Iowa mileage	51.08
Miles of yard track and sidings in Iowa.....	3.89
Total mileage operated in Iowa.....	51.08
Page 45. Taxes in Iowa.....	\$ 3,420.02
Page 59. Fencing in Iowa— 1—Miles of fencing on your road in Iowa.....	69
2—Miles of unfenced road in Iowa.....	21.08
3—Average cost per mile of fencing.....	\$ 217.85
4—Total cost of same.....	11,640.09

STATE OF MISSOURI,
COUNTY OF BUCHANAN, ss.

I, the undersigned, Auditor of the St. Louis, Keokuk & Northwestern Railroad Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

C. M. CARTER,
Auditor.

Subscribed and sworn to before me this 29th day of October, 1902.

SCHUYLER G. HUTCHINSON,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, FT. MADISON & DES MOINES RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?
Chicago, Fort Madison & Des Moines Railway Company.
Date of organization?
March 24th, 1890.
Under laws of what government, state, or territory organized? If more than one, name all:
Give reference to each statute and all amendments thereof.
Under the general laws of the State of Iowa.
If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.
Not a consolidated company.
If a reorganized company, give name of original corporation, and refer to laws under which it was organized.
Not a reorganized company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
C. H. Wheeler.....	Chicago, Ill.....	December 6, 1902.
J. F. Tucker.....	Chicago, Ill.....	December 6, 1902.
I. T. Burr.....	Boston, Mass.....	December 6, 1902.
A. A. Pope.....	St. Paul, Minn.....	December 6, 1902.
F. A. Seymour.....	Chicago, Ill.....	December 6, 1902.
W. T. Block.....	Chicago, Ill.....	December 6, 1902.
D. B. Dewey.....	Fort Madison, Iowa.....	December 6, 1902.
Samuel Allen.....	Birmingham, Iowa.....	December 6, 1902.
E. H. Skinner.....	Birmingham, Iowa.....	December 6, 1902.

Total number of stockholders at date of last election?
Thirteen.
Date of last meeting of stockholders for election of directors?
January 22, 1892—adjourned from December 1, 1891.
Give post office address of general officer:
Chicago, Ill.
Give post office address of operating officer:
Fort Madison, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	D. B. Dewey.....	Chicago, Ill.
President.....	C. H. Wheeler.....	Chicago, Ill.
Vice-President.....	J. F. Tucker.....	Chicago, Ill.
Secretary.....	E. H. Skinner.....	Birmingham, Iowa.
Treasurer.....	E. C. Leeg.....	St. Paul, Minn.
General Solicitor.....	J. A. Baldwin.....	Chicago, Ill.
Attorney or General Counsel.....	J. H. Anderson.....	Keokuk, Iowa.
Auditor.....	Geo. H. Simmons.....	Chicago, Ill.
General Manager.....	J. F. Tucker.....	Fort Madison, Iowa.
Chief Engineer.....	E. F. Potter.....	Fort Madison, Iowa.
General Superintendent.....	E. F. Potter.....	Fort Madison, Iowa.
Superintendent of Telegraph.....	E. F. Potter.....	Fort Madison, Iowa.

The general freight and passenger departments are under the supervision of the General Manager, assisted by the General Superintendent.

PROPERTY OPERATED

NAME.	TERMINALS.	
	FROM—	TO—
RAILROAD LINE REPRESENTED BY CAPITAL STOCK— Chicago, Fort Madison & Des Moines.	Fort Madison	Libertyville.
Total	50	50

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
Capital stock—Common.	30,000	\$ 100.00	\$ 3,000,000.00	\$ 1,125,000.00	None	None
Total	30,000	\$ 100.00	\$ 3,000,000.00	\$ 1,125,000.00	None	None

MANNER OF PAYMENT FOR CAPITAL STOCK.

DESCRIPTION.	Number of shares in- sued dur- ing year.	Cash real- ized on amount in- sued dur- ing year.	Total num- ber of shares issued.	Total cash realized.	REMARKS.	
					None	Issued to Western Construction Com- pany, together with \$20,000.00 of five per cent bonds, in part payment for construc- tion and equipment.
Issued for construction.	10,550	None	10,550	None		
Issued for purchase of road.	10,550	None	10,550	None		
Total	21,100	None	21,100	None		

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authori- zed issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	INTEREST.	
	Date of issue.	When due.					When payable.	Amount ac- crued during year.
Mortgage bonds.	1901	1911	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	None	None
Grand total			\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	None	None

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.		Amount outstand- ing.		INTEREST.	
	Amount paid during year.	None	Amount ac- crued during year.	None	Amount paid during year.	None
Mortgage bonds.	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	None	None
Total	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	None	None

Fifteen thousand dollars per mile of twenty year's per cent bonds, dated July 1st, 1901, with interest payable semi-annually, January 1st and July 1st each year, were issued to the Western Construction Company during the year in part payment for fifty miles of road complete and old line equipped by them, from Fort Madison, Iowa, to Libertyville, Iowa, under their contract to rebuild, at standard gauge, this company's old line from Fort Madison to Collins, and extend the line to Libertyville and thence to Ottumwa, Iowa. Interest on said bonds to commence to run from July 1st, 1902, and not from date.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 20,065.46
Due from agents.....	2,733.96
Net traffic balances due from other companies.....	35.79
Due from solvent companies and individuals.....	953.75
Total.....	\$ 26,809.96

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Audited vouchers and accounts.....	\$ 924.22
Wages and salaries.....	1,627.56
Balance—cash assets.....	24,858.16
Total.....	\$ 26,809.96

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 1,125,000.00	\$ 1,125,000.00		50.00	\$ 22,500.00	
Bonds.....	750,000.00	750,000.00		50.00	15,000.00	
Total.....	\$ 1,875,000.00	\$ 1,875,000.00		50.00	\$ 37,500.00	

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED). THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, Fort Madison & Des Moines Railway Co.....	\$1,125,000.00	\$ 750,000.00	\$ 1,901.80	\$ 1,126,951.80	50.00	\$ 22,539.02
Total.....	\$1,125,000.00	\$ 750,000.00	\$ 1,901.80	\$ 1,126,951.80	50.00	\$ 22,539.02

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Expenditures during year not including expenses charged to construction equipment.	Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
CONSTRUCTION—				
Road built by contract.....	\$ 1,825,000.00	\$ 40,000.00	\$ 1,875,000.00	\$ 37,500.00
Purchase of constructed road.....				
Total construction.....	\$ 1,825,000.00	\$ 40,000.00	\$ 1,875,000.00	\$ 37,500.00
Total cost construction, equipment, etc.—State of Iowa.....	\$ 1,825,000.00	\$ 40,000.00	\$ 1,875,000.00	\$ 37,500.00

The equipment of the road is covered by the stock and bonds issued to The Western Construction Company, and its cost is included in the item of "Road Built by Contract."

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 39,935.56
Less operating expenses.....	21,693.03
Income from operation.....	\$ 18,242.53
Interest on bonds owned.....	\$ 2,161.57
Income from other sources.....	\$ 2,161.57
Total income.....	\$ 20,464.19
Net income.....	\$ 20,464.19
Surplus on June 30, 1891.....	\$ 4,454.06
Surplus on June 30, 1892.....	\$ 24,858.16
Taxes.....	\$ 707.95
Total deductions from income.....	\$ 707.95
Deficit on June 30, 1892.....	\$ 707.85

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 7,500.19		\$ 7,500.19
Total passenger revenue.....	\$ 7,500.19		\$ 7,500.19
Mail.....	\$ 1,280.87		\$ 1,280.87
Express.....	\$ 408.13		\$ 408.13
Total passenger earnings.....	\$ 9,189.19		\$ 9,189.19
FREIGHT—			
Freight revenue.....	\$ 20,908.08		\$ 20,908.08
Less repayments.....	\$ 92.36		\$ 92.36
Overcharge to shippers.....	\$ 92.36		\$ 92.36
Total deductions.....	\$ 92.36		\$ 92.36
Total freight revenue.....	\$ 20,815.72		\$ 20,815.72
Total freight earnings.....	\$ 20,815.72		\$ 20,815.72
Total passenger and freight earnings.....	\$ 20,935.56		\$ 20,935.56
Total gross earnings from operation—Iowa.....	\$ 20,935.56		\$ 20,935.56
Total gross earnings from operation—entire line.....	\$ 20,935.56		\$ 20,935.56

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Sale of old material.....	\$ 2,161.57		\$ 2,161.57
Total.....	\$ 2,161.57		\$ 2,161.57

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 450.15	\$ 1,277.45	\$ 1,727.60
Repairs of bridges and culverts	150.62	450.87	601.49
Repairs of buildings	105.28	405.83	511.11
Total	\$ 706.05	\$ 2,134.15	\$ 2,840.20
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 80.61	\$ 249.04	\$ 329.65
Repairs and renewals of passenger cars	10.75		19.75
Repairs and renewals of freight cars		137.71	137.71
Total	\$ 91.36	\$ 386.75	\$ 478.11
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men	\$ 567.04	\$ 1,761.82	\$ 2,328.86
Fuel for locomotives	454.71	1,394.12	1,848.83
Water supply for locomotives	27.50	82.50	110.00
All other supplies for locomotives	15.38	46.18	61.56
Wages of other trainmen	309.15	1,107.43	1,416.58
All other train supplies	23.16	69.49	92.65
Expenses of telegraph, including train dispatchers and operators	123.52	207.58	331.10
Wages of station agents, clerks, and laborers	698.19	1,824.35	2,522.54
Station supplies	20.90	61.09	81.99
Switching charges—balance	7.25	21.75	29.00
Car mileage—balance	63.12	180.30	243.42
Loss and damage	15.37	46.12	61.49
Total	\$ 2,963.86	\$ 7,091.60	\$ 10,055.46
GENERAL EXPENSES—			
Salaries of officers	\$ 842.54	\$ 2,527.01	\$ 3,369.55
Salaries of clerks	416.37	1,340.16	1,756.53
General office expenses and supplies	83.81	251.43	335.24
Rents not otherwise provided for	200.00	611.81	811.81
Stationery and printing	211.44	624.04	835.48
Other general expenses	491.01	1,203.04	1,694.05
Total	\$ 2,155.17	\$ 6,477.50	\$ 8,632.67
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 706.05	\$ 2,134.15	\$ 2,840.20
Maintenance of equipment	91.36	386.75	478.11
Conducting transportation	2,963.86	7,091.60	10,055.46
General expenses	2,155.17	6,477.50	8,632.67
Grand total	\$ 5,916.44	\$ 16,089.50	\$ 21,995.94

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$ 40,000.00	\$ 40,000.00	\$ 1,875,000.00	\$ 1,875,000.00	\$1,835,000.00	
Cost of equipment						
Cash and current assets	\$ 6,185.77	\$ 6,185.77	\$ 25,809.96	\$ 25,809.96		
Grand total	\$ 46,185.77	\$ 46,185.77	\$ 1,900,809.96	\$ 1,900,809.96	\$1,835,000.00	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$ 40,000.00	\$ 40,000.00	\$ 1,125,000.00	\$ 1,125,000.00	\$1,085,000.00	
Funded debt			750,000.00	750,000.00		
Current liabilities	1,731.71	1,731.71	1,054.80	1,054.80		
Profit and loss	4,454.06	4,454.06	21,558.16	21,558.16		
Grand total	\$ 46,185.77	\$ 46,185.77	\$ 1,900,809.96	\$ 1,900,809.96		

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

Five miles of new road—from Collett to Libertyville. Put in operation in October, 1891. Built by Western Construction Company.

DECREASE IN MILEAGE BY LINE ABANDONED OR LINE STRAIGHTENED.

None.

ALL IMPORTANT PHYSICAL CHANGES.

Old line, from Ft. Madison to Collett, changed from three feet gauge to standard, and rebuilt with new ties and steel rails. Material furnished and work done by Western Construction Company.

ALL LEASES TAKEN OR SURRENDERED.

None.

ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.

None.

ALL NEW STOCKS ISSUED.

10,800 shares of commercial stock of par value \$100.00 each, issued in part payment for rebuilding and extension of the line, and the equipment.

ALL NEW BONDS ISSUED.

50 twenty year five per cent bonds of par value \$1,000.00 each, issued for same purpose as new stock. No other important financial changes.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA EXPRESS COMPANIES.

Contract—verbal, with the American Express Company, by which the railway company receives one and one-half first-class freight rates on the tonnage carried.

MAILS.

Contract with the post-office department for carrying mails at \$45.24 per quarter.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

None.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

None.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

Contract with Western Union Telegraph Company, the telegraph company to furnish all the materials and the railway company to build the line, for joint use.

OTHER CONTRACTS.

None.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC CAR COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Westinghouse.		
Freight.....	1	1	1	Westinghouse.		
Total locomotives.....	2	2	2			
CARS IN PASSENGER SERVICE—						
Combination passenger cars.....	1	1	1	Westinghouse.	1	Miller.
Total.....	1	1	1			
CARS IN FREIGHT SERVICE—						
Box cars.....	10	10	10	Westinghouse.	10	Janney.
Stock cars.....	5	5	5	Westinghouse.	5	Janney.
Coal cars.....	10	10	10	Westinghouse.	10	Janney.
Total.....	25	25	25		25	
Total cars owned.....	26	26	26		26	
Grand total cars.....	28	28	28		26	

EMPLOYEES AND SALARIES—STATE OF IOWA

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	76	2,309.35	4.40	
General office clerks.....	309	1,603.47	3.26	
Station agents.....	2,096	2,294.00	1.10	
Other station men.....	526	782.56	1.50	
Engineers.....	620	1,409.50	2.25	
Firemen.....	829	923.00	1.10	
Conductors.....	311	626.00	2.00	
Other trainmen.....	636	626.00	1.50	
Other trainmen.....	119	497.50	4.15	
Mechanics.....	625	945.11	1.50	
Section foremen.....	1,503	1,506.25	1.35	
Other trackmen.....				
Total (including general officers)—Iowa.....	76	8,526.8	15,293.27	1.70
Less general officers.....	76	796	2,309.35	
Total (excluding general officers)—Iowa.....	30	7,772.8	11,983.92	1.53
DISTRIBUTION OF ABOVE—				
General administration.....	1,274	5,034.02	3.95	
Maintenance of way and structures.....	2,101	2,801.35	1.37	
Maintenance of equipment.....	179	497.50	2.75	
Conducting transportation.....	16	4,503	6,995.00	1.42
Total (including general officers)—Iowa.....	39	8,526.8	15,293.27	
Less general officers.....	76	796	2,309.35	
Total (excluding general officers)—Iowa.....	30	7,772.8	11,983.92	
Total (including general officers)—entire line.....	39	8,526.8	15,293.27	

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

RAILS.	New line constructed during year.	Line operated under lease.	Line operated under contract, etc.	Line operated under lease.	Line of property owned and operated by company.	Branches and spurs.	Main line.	Mileage represented by capital stock.	Mileage in use.
Steel.	0	0	0	0	0	0	0	0	0
Iron.	0	0	0	0	0	0	0	0	0
Total mileage operated (all tracks).....	0	0	0	0	0	0	0	0	0

B. MILEAGE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

RAILS.	New line constructed during year.	Line operated under lease.	Line operated under contract, etc.	Line of property owned and operated by company.	Branches and spurs.	Main line.	Mileage represented by capital stock.	Mileage in use.
Steel.	0	0	0	0	0	0	0	0
Iron.	0	0	0	0	0	0	0	0
Total mileage operated (single track).....	0	0	0	0	0	0	0	0

2. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

RAILS.	New line constructed during year.	Line operated under lease.	Line operated under contract, etc.	Line of property owned and operated by company.	Branches and spurs.	Main line.	Mileage represented by capital stock.	Mileage in use.
Steel.	0	0	0	0	0	0	0	0
Iron.	0	0	0	0	0	0	0	0
Total mileage owned (single track).....	0	0	0	0	0	0	0	0

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.	MILES.	ALIGNMENT.		PROFILE.			
		Number of curves.	Aggregate length of curved line, miles.	Length of straight line, miles.	Length of level line, miles.	Sum of ascents, feet.	Sum of descents, feet.
TO —	50	40	7.50	42.00	13.31	570.8	22.70
	50	40	7.50	42.00	13.31	570.8	22.70
CHICAGO, FT. MADISON & DES MOINES RAILROAD— Fort Madison	50	40	7.50	42.00	13.31	570.8	22.70
Total	100	80	15.00	84.00	26.62	1,141.6	45.40

BRIDGES, TRENTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	NUMBER.	AGGREGATE LENGTH IN FEET.		MAXIMUM LENGTH IN FEET.		HEIGHT OF LOWEST ABOVE SURFACE OF RAIL IN FEET.	
		Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Bridges— Wooden	48	4,305	4,305	24	24	1	10.6
Trestles	1	24	24	24	24	1	10.6
Total	49	4,329	4,329	24	24	1	10.6

* Overhead railway crossings.
Gauge of track, 4 feet, 8½ inches; 50 miles.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originated and received, whole tons.	Freight received in connection with local and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	2,819	2,819	5,638	19.46
Flour	154	154	308	.78
Other mill products	98	98	196	.50
Hay	374	374	748	1.40
Fruit and vegetables	45	45	90	.23
Flax	26	26	52	.11
PRODUCTS OF ANIMALS—				
Live stock	3,551	10	3,561	18.15
Other packing-house products	56	56	112	.28
Poultry, game and fish	46	46	92	.23
Wool	21	21	42	.11
Hides and leather	215	215	430	1.82
Butter and eggs	265	265	530	1.82
PRODUCTS OF MINES—				
Anthracite coal	47	47	94	2.24
Bituminous coal	10	10	20	.05
Coke	21	21	42	.35
Stone, sand, and other like articles	244	244	488	1.55
Salt	3,911	3,911	7,822	20
PRODUCTS OF FOREST—				
Lumber	449	449	898	5.40
Wood and ties	3,911	3,911	7,822	20
MANUFACTURES—				
Petroleum and other oils	92	92	184	.46
Iron and steel rails	2,891	2,891	5,782	13.24
Other castings and machinery	307	307	614	2.33
Cement, brick, and lime	19	19	38	.13
Agricultural implements	135	135	270	.70
Wines, liquors and beers	272	272	544	8.64
MERCHANDISE	34	34	68	.17
MISCELLANEOUS— Other commodities not mentioned above	34	34	68	.17
Total tonnage—Iowa	16,020	3,542	19,562	100
Total tonnage—entire line	16,020	3,542	19,562	100

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue	15,388	
Number of passengers carried one mile	230,820	
Average distance carried	15	7,300.19
Total passenger revenue		31,525
Average amount received from each passenger		33.425
Average receipts per passenger per mile		22.527
Estimated cost of carrying each passenger one mile		19.119.14
Total passenger earnings		302.38
Passenger earnings per mile of road		31.778
Passenger earnings per train mile		
FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue	19,559	
Number of tons carried one mile	484,879	
Average distance haul of one ton	25	29,816.42
Total freight revenue		182,873
Average amount received for each ton of freight		36.040
Average receipts per ton per mile		63.329
Estimated cost of carrying one ton one mile		29,816.42
Total freight earnings		566.35
Freight earnings per mile of road		60.950
Freight earnings per train mile		

PASSENGER AND FREIGHT—

Passenger and freight revenue	\$ 37,746.61
Passenger and freight revenue per mile of road	754.36
Passenger and freight earnings	39,065.56
Passenger and freight earnings per mile of road	798.71
Gross earnings from operation	39,905.56
Gross earnings from operation per mile of road	798.71
Expenses	30,163.34
Expenses per mile of road	403.26

TRAIN MILEAGE—

Miles run by mixed trains	31,843
Grand total train mileage	31,843

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage	Ft. Madison	Ottumwa	71	\$ 18,500.00	All	None	None
Total			71	\$ 18,500.00			

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.						
	Bituminous coal—tons.	Soft wood—cords.	Total fuel consumed—tons.	Miles run—mixed train.	Average fuel consumed per mile.	
Passenger	244	45	306	31,843		194
Freight	782	137	800			
Total	976	182	1,067	31,843		194
Average cost at distributing point	\$ 2.90 ± 1.50					

TELEGRAPH

Miles of line, 50; miles of wire, 20.

Owned and operated by the Western Union Telegraph Company.

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, C. C. Wheeler, President, and Geo. H. Simmons, Auditor, of the Chicago, Ft. Madison & Des Moines Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; that we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. C. WHEELER,
President.
GEO. H. SIMMONS,
Auditor.

Subscribed and sworn to before me this 13th day of September, 1892.

C. H. HARRERT,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, FORT MADISON & DES MOINES RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa— J. H. Anderson, Keokuk, Iowa. Division superintendents for Iowa—none. General superintendent for Iowa— E. F. Potter, Ft. Madison, Iowa.	50
Page 11. Total mileage owned in Iowa, main line, single track.	50
Grand total, Iowa mileage.	50
Miles of yard track and sidings in Iowa.	3.14
Total mileage operated in Iowa.	53.14
Page 17. Capital stock representing road in Iowa— Common.	\$ 1,125,000 \$ 1,125,000
Total.	22,500
Amount per mile of road (50 miles).	11,250
Number of shares.	\$ 750,000
Page 19. Funded debt representing road in Iowa.	
Page 20. Cost of the property in Iowa: If belonging to more than one corporation, owned, leased or operated, the cost of each separately.	\$ 1,575,000
Page 33. Net earnings per train mile, passenger trains—Iowa.	\$ 14.408
Net earnings per train mile, freight trains—Iowa.	42.480
Page 45. Operating expenses, per train mile, passenger trains—Iowa.	16.979
Operating expenses, per train mile, freight trains—Iowa.	51.154
Operating expenses, per mile of road—Iowa (50 miles).	435.86
Taxes in Iowa (paid by Western Construction Co.)	707.85
Page 67. OWNED TOTAL.	
1—Number of passenger cars.	1 1
5—Number of box freight cars.	10 10
6—Number of stock cars.	5 5
7—Number of platform and coal cars.	10 10
Total number of cars.	26 26
10—Number of locomotives.	3 3
Page 75. Fencing in Iowa—	
1—Miles of fencing on your road in Iowa.	60 60
2—Miles of unfenced road in Iowa.	20 20
5—Miles of fencing built during the year.	60 60

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, C. C. Wheeler, President, and Geo. H. Simmons, Auditor, of the Chicago, Fort Madison & Des Moines Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

C. C. WHEELER,
President.
GEO. H. SIMMONS,
Auditor.
C. H. HARRERT,
Notary Public.

Subscribed and sworn to before me this 19th day of October, 1892.

ANNUAL REPORT

OF THE

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report:

Chicago, Iowa & Dakota Railway Company.

Date of organization:

May 30th, 1881.

Under laws of what government, state or territory organized? If more than one, name all.

Give reference to each statute and all amendments thereof:

General incorporation laws of the State of Iowa.

ORGANIZATION.

NAME OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
John Porter.....	Eldora, Iowa.....	Second Wednesday in June, 1893.
W. S. Porter.....	Eldora, Iowa.....	Second Wednesday in June, 1893.
J. H. Smith.....	Eldora, Iowa.....	Second Wednesday in June, 1893.
Geo. H. Wisner.....	Eldora, Iowa.....	Second Wednesday in June, 1893.
Martin Pritchard.....	Eldora, Iowa.....	Second Wednesday in June, 1893.
H. N. Brockway.....	Aldea, Iowa.....	Second Wednesday in June, 1893.
David Seeger.....	Carner, Iowa.....	Second Wednesday in June, 1893.
David Seeger.....	Winnebago City, Minn.....	Second Wednesday in June, 1893.

Total number of stockholders at date of last election?

Fifteen (15).

Date of last meeting of stockholders for election of directors?

Second Wednesday in June, 1892.

Give post office address of general office.

Eldora, Iowa.

Give post office address of operating office.

Eldora, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	John Porter.....	Eldora, Iowa.
First Vice-President.....	David Seeger.....	Eldora, Iowa.
Secretary.....	J. D. Newcomer.....	Eldora, Iowa.
Treasurer.....	H. N. Brockway.....	Eldora, Iowa.
Assistant Treasurer.....	W. S. Porter.....	Eldora, Iowa.
Attorney or General Counsel.....	C. E. Albrook.....	Eldora, Iowa.
Auditor.....	W. S. Porter.....	Eldora, Iowa.
General Manager.....	John Porter.....	Eldora, Iowa.
Assistant General Manager.....	W. S. Porter.....	Eldora, Iowa.
Superintendent of Telegraph.....	W. L. Uley.....	Eldora, Iowa.
General Freight Agent.....	W. S. Porter.....	Eldora, Iowa.
General Passenger Agent.....	W. S. Porter.....	Eldora, Iowa.
General Ticket Agent.....	W. S. Porter.....	Eldora, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each class of road named.	Miles of line for each class of road named.
	TO—	FROM—		
RAILROAD LINE REPRESENTED BY CAPITAL STOCK—				
Chicago, Iowa & Dakota Railroad	Eldora Junction.....	Aldea.....	26.50	35.50
Total mileage operated.....			26.50	26.50

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common.....	7,500	\$10.00	\$ 75,000.00	157,400.00	None	None
Preferred.....	5,000	100.00	500,000.00	77,850.00	None	None
Total.....	12,500		575,000.00	235,250.00	None	None

Issued with the bonds as part of the sale of the bonds for construction.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 1,330.63
Due from agents.....	800.65
Net traffic balances due from other companies.....	258.65
Balance—current liabilities.....	30,244.17
Total.....	\$ 32,634.10

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Loans and bills payable.....	\$ 1,750.00
Audited vouchers and accounts.....	1,698.12
Wages and salaries.....	1,995.98
Matured interest unpaid (including coupons due July 1).....	21,820.00
Total.....	\$ 28,264.10

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Date.	When payable.	INTEREST.	
	Date of issue.	When due.						Amount accrued during year.	Amount paid during year.
Six per cent first mortgage gold bonds	Aug. 1, 1892.	Dec. 1, 1902.	\$ 1,500,000.00	\$ 397,000.00	\$ 397,000.00	6 June, Dec.		\$ 10,820.00	\$ 10,820.00
Grand total			\$ 1,500,000.00	\$ 397,000.00	\$ 397,000.00			\$ 10,820.00	\$ 10,820.00

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.	\$ 397,000.00	\$ 397,000.00	\$ 10,820.00	\$ 10,820.00
Total	\$ 397,000.00	\$ 397,000.00	\$ 10,820.00	\$ 10,820.00

RECAPITULATION OF FUNDED DEBT.

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other proprietors.	Miles.	Amount.
Capital stock	\$ 241,390.00	\$ 241,390.00		24.36	9,252.44
Bonds	\$ 297,000.00	\$ 297,000.00		29.50	13,090.00
Total	\$ 538,390.00	\$ 538,390.00			\$ 22,342.44

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 6,642.32		
Less repayments		\$ 107.35	
Total deductions		\$ 107.35	\$ 6,534.97
Total passenger revenue			\$ 6,534.97
Mail	\$ 1,197.30		
Express	\$ 440.56		
Extra baggage and storage	\$ 79.40		
Total passenger earnings			\$ 1,717.40
FREIGHT—			
Freight revenue	\$ 42,136.02		
Less repayments		\$ 222.19	
Overcharge to shippers		\$ 222.19	
Total deductions		\$ 444.38	
Total freight revenue			\$ 41,691.64
Total freight earnings			\$ 41,691.64
Total passenger and freight earnings			\$ 60,964.99
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance			\$ 147.28
Rents not otherwise provided for			\$ 180.00
Total other earnings			\$ 327.28
Total gross earnings from operation			\$ 60,992.27
Total gross earnings from operation—entire line			\$ 60,992.27

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating account.	Charged to improvements.	Charged to construction of equipment.			
CONSTRUCTIONS—						
Right of way.....	\$ 584.00			\$ 14,570.32	\$ 14,570.32	
Grading and bridge and culvert masonry.....	398.00			4,101.28	4,499.28	
Bridges and trestles.....				107,992.23	107,992.23	
Trails.....				30,333.15	30,333.15	
Other superstructure.....				111,497.90	111,497.90	
Shop machinery and tools.....				75,182.14	75,182.14	
Painting and painting expenses.....				15,507.96	15,507.96	
Telegraph line.....				13,953.90	13,953.90	
Sidings and yard extensions.....				2,969.48	2,969.48	
Other items.....				800.00	800.00	
Total construction.....	\$ 584.00			\$ 301,254.33	\$ 301,254.33	14,783.82
EQUIPMENT—						
Passenger cars.....				17,118.70	17,118.70	
Freight cars.....				5,730.00	5,730.00	
Combination cars.....				5,786.00	5,786.00	
Total equipment.....	\$ 584.00			\$ 38,634.70	\$ 38,634.70	1,122.85
Grand total cost construction, equipment, etc.—State of Iowa.....	\$ 584.00			\$ 431,270.06	\$ 431,270.06	15,916.67
Total cost construction, equipment, etc.—State of Iowa.....	\$ 584.00			\$ 431,270.06	\$ 431,270.06	15,916.67

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 50,392.37
Less operating expenses.....	40,584.44
Income from operation.....	\$ 9,807.93
Total income.....	\$ 9,807.93
DEDUCTIONS FROM INCOME—	
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	\$ 23,820.00
Taxes.....	2,599.46
Permanent improvements.....	584.00
Total deductions from income.....	\$ 26,999.46
Deficit.....	\$ 17,180.53
Deficit from operations of year ending June 30, 1892.....	\$ 17,180.53
Deficit on June 30, 1891.....	\$ 21,198.74

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 2,697.32	\$ 8,992.62	\$ 10,790.14
Repairs of ties.....	456.15	1,369.46	1,824.61
Repairs of bridges and culverts.....	332.89	1,036.65	1,411.55
Repairs of fences, road-crossings, signs, and cattle guards.....	364.85	1,110.58	1,467.44
Repairs of buildings.....	519.17	1,537.50	2,076.67
Repairs of telegraph.....	8.20	24.87	33.10
Total.....	\$ 4,400.82	\$ 13,202.08	\$ 17,603.57
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 44.50	\$ 254.70	\$ 309.59
Repairs and renewals of passenger cars.....	711.94	332.13	1,044.18
Repairs and renewals of freight cars.....	33.40	103.00	136.41
Shop machinery, tools, etc.....	25.71	68.15	120.96
Total.....	\$ 205.60	\$ 768.06	\$ 1,048.05
CONNECTING TRANSPORTATION—			
Wages of engine men, firemen, and roundhouse men.....	\$ 685.87	\$ 2,057.65	\$ 2,743.50
Fuel for locomotives.....	1,241.85	4,031.08	5,273.57
Water supply for locomotives.....	191.08	573.24	764.32
All other supplies for locomotives.....	212.21	697.64	909.85
Wages of other trainmen.....	1,115.75	1,415.37	2,531.12
All other train supplies.....	104.07	212.23	316.30
Wages of station agents, clerks, and laborers.....	781.35	2,444.05	3,125.40
Station supplies.....	31.18	94.25	125.43
Loss and damage.....	32.44	137.34	209.78
Total.....	\$ 3,702.87	\$ 11,288.73	\$ 15,031.60
GENERAL EXPENSES—			
Salaries of officers.....	\$ 909.99	\$ 2,569.98	\$ 3,499.97
Salaries of clerks.....	83.54	250.02	334.16
General office expenses and supplies.....	146.13	428.39	574.52
Advertising.....	2.50	7.50	10.00
Expense of traffic associations.....	101.61	364.83	466.44
Expense of stock yards and elevators.....	153.30	376.19	529.58
Legal expenses.....	3.00	9.00	12.00
Stationery and printing.....	132.65	397.96	530.61
Other general expenses.....	68.80	206.39	275.19
Total.....	\$ 1,720.30	\$ 5,160.92	\$ 6,880.22

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 4,400.96	\$ 13,302.62	\$ 17,703.58
Maintenance of equipment	202.61	786.04	1,048.65
Conducting transportation	3,707.96	11,288.75	15,056.60
General expenses	1,730.40	3,160.92	4,891.32
Grand total	\$ 10,141.93	\$ 28,538.33	\$ 40,584.38
OPERATING EXPENSES, STATE OF IOWA—			
Maintenance of way and structures	\$ 4,400.96	\$ 13,302.62	\$ 17,703.58
Maintenance of equipment	202.61	786.04	1,048.65
Conducting transportation	3,707.96	11,288.75	15,056.60
General expenses	1,730.40	3,160.92	4,891.32
Total	\$ 10,141.93	\$ 28,538.33	\$ 40,584.38

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$ 361,296.30	\$ 361,296.30	\$ 391,654.25	\$ 391,654.25	\$ 30,357.95	
Cost of equipment	36,028.76	36,028.76	3,893.76	3,893.76	637.37	
Cash and current assets	1,232.96	1,232.96	2,389.30	2,389.30	637.37	
OTHER ASSETS—						
Materials and supplies	729.53	729.53	196,595.92	196,595.92	729.53	
Discount on stock	196,595.92	196,595.92	196,595.92	196,595.92		
Profit and loss	\$ 61,501.30	\$ 61,501.30	\$ 61,748.00	\$ 61,748.00	\$ 246.70	
Grand total	\$ 674,355.45	\$ 674,355.45	\$ 692,198.45	\$ 692,198.45	\$ 17,843.00	\$ 729.53

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$ 245,200.00	\$ 245,200.00	\$ 245,200.00	\$ 245,200.00		
Funded debt	297,000.00	297,000.00	297,000.00	297,000.00		
Current liabilities	36,028.76	36,028.76	29,654.19	29,654.19	1,393.87	
Accrued interest on funded debt not yet payable	22,737.48	22,737.48	21,630.00	21,630.00	8,600.48	
Grand total	\$ 599,966.24	\$ 599,966.24	\$ 593,484.19	\$ 593,484.19	\$ 6,482.05	\$ 10,434.30

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What title to mortgage.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage bonds	Edgemo Junction	Alden	30.56	\$ 15,000.00	All	None	None

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of employees.	Total yearly compensation.	Average daily compensation.
General officers	942	942	\$ 8,959.97	\$ 4.25
General office clerks	214	214	24,110.00	1.00
Station agents	1,570	1,570	25,742.00	1.79
Other station men	829	829	280.45	.45
Engineers	628	628	1,400.00	2.35
Firemen	314	314	702.00	2.14
Conductors	314	314	670.00	2.14
Other trainmen	628	628	740.13	1.03
Machinists	314	314	300.00	1.30
Carpenters	314	314	1,400.00	1.50
Section foremen	15	15	4,000.00	1.35
Other trackmen	15	15	4,000.00	1.35
Total (including general officers)—Iowa	97	11,718	\$ 10,710.00	\$ 21.67
Less general officers	942	942	8,959.97	4.25
Total (excluding general officers)—Iowa	34	10,806	\$ 15,716.17	\$ 17.42
DISTRIBUTION OF ABOVE—				
General administration	4	1,250	\$ 4,324.13	.....
Maintenance of way and structures	15	3,500	7,543.51	.....
Maintenance of equipment	13	600	1,548.73	.....
Conducting transportation	13	4,002	6,787.83	.....
Total (including general officers)—Iowa	27	11,748	\$ 19,716.00	.....
Less general officers	942	1,250	8,959.97	.....
Total (excluding general officers)—Iowa	34	10,498	\$ 15,716.17	.....

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

American Express Company, first-class rate.

MAILS.

U. S. mail, pay by weight and mile.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

None.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILWAY COMPANIES.

Can't answer.

STEAMBOAT OR STEAMSHIP LINES.

None.

REPORT OF RAILROAD COMMISSIONERS.

TELEGRAPH COMPANIES.

Western Union Telegraph Company maintains the line for railway purposes.

OTHER CONTRACTS.

None.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		18,975
Number of passengers carried earning revenue.....		221,045
Number of passengers carried one mile.....		12,179
Average distance carried.....	6,734.75	
Total passenger revenue.....	35,300	
Average amount received from each passenger.....	02.814	
Average receipts per passenger per mile.....	04.301	
Estimated cost of carrying each passenger one mile.....	9,452.15	
Total passenger earnings.....	318.95	
Passenger earnings per mile of road.....	37.414	
Passenger earnings per train mile.....		
FREIGHT TRAFFIC—		35,275
Number of tons carried of freight earning revenue.....		309,311
Number of tons carried one mile.....		11,317
Average distance hauled of one ton.....	41,612.84	
Total freight revenue.....	1,177,965	
Average amount received for each ton of freight.....	10.423	
Average receipts per ton per mile.....	07.624	
Estimated cost of carrying one ton one mile.....	41,612.84	
Total freight earnings.....	1,570,250	
Freight earnings per mile of road.....	1,43,457	
Freight earnings per train mile.....		
PASSENGER AND FREIGHT—		48,347.50
Passenger and freight revenue.....	1,824,43,700	
Passenger and freight revenue per mile of road.....	50,064.50	
Passenger and freight earnings.....	1,889,24,400	
Passenger and freight earnings per mile of road.....	50,000.37	
Gross earnings from operation.....	1,901,50,800	
Gross earnings from operation per mile of road.....	40,564.38	
Expenses.....	1,521,48,000	
Expenses per mile of road.....		
TRAIN MILEAGE—		9,669
Miles run by passenger trains.....		29,007
Miles run by freight trains.....		
Total mileage trains earning revenue.....	38,679	
Miles run by construction and other trains.....	5,269	
Grand total train mileage.....	44,007	
Mileage of loaded freight cars—north or east.....	21,005	
Mileage of loaded freight cars—south or west.....	26,764	
Mileage of empty freight cars—north or east.....	12,456	
Mileage of empty freight cars—south or west.....	7,388	

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road in whole tons.	Freight received from connect- ing roads and other carriers, in whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	6,068	100	7,008	
Flour.....	10	231	241	
Hay.....	12	6	18	
Fruit and vegetables.....	131		131	
PRODUCTS OF ANIMALS—				
Live stock.....	5,494		5,494	
Poultry, game and fish.....	54		54	
PRODUCTS OF MINES—				
Anthracite coal.....	3,112	382	3,494	
Bituminous coal.....	7,222	3,275	10,497	
Stone, sand, and other like articles.....	647	399	1,046	
Salt.....				
PRODUCTS OF FOREST—				
Lumber.....		3,363	3,363	
MANUFACTURES—				
Iron and steel rails.....		25	25	
Other castings and machinery.....		55	55	
Cement, brick, and lime.....	464	771	1,235	
Agricultural implements.....		71	71	
Wagons, carriages, tools, etc.....		21	21	
Household goods and furniture.....		40	40	
MERCHANDISE.....	1,075	1,774	2,849	
MISCELLANEOUS—				
Other commodities not mentioned above.....	414	461	1,215	
Total tonnage—Iowa.....	23,050	11,619	34,669	
Total tonnage—entire line.....	23,050	11,619	34,669	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION.	Bituminous coal—tons.	Soft coal—tons.	Total fuel consumed—tons.	Miles run.	Average lbs consumed per mile.
Passenger.....	1,542	70	1,612	6,669	24.31
Freight.....	15,42	70	15,492	29,007	53.06
Switching.....				5,361	
Construction.....				44,007	72.91
Total.....	16,962	140	17,102	79,043	
Average cost at distributing point.....	\$ 3.35	\$ 3.00			

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIL BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Westinghouse		
Freight.....	1	1	1			
Total locomotives.....	2	2	2			None
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	1	1	1	Westinghouse		
Second-class passenger cars.....	1	1	1	Westinghouse		
Combination passenger cars.....						
Total.....	2	2	2			None
CARS IN FREIGHT SERVICE—						
Box cars.....	16	16				None
Flat cars.....	18	18				
Stock cars.....						
Coal cars.....						
Total.....	34	34				None
Total cars owned.....	36	36				
Grand total cars.....	38	38				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Cedar.....	1,066	.45
Oak.....	1,069	.51
Total.....	2,135	.48

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Aggregate length, feet.	Minimum length, feet.	Maximum length, feet.
BRIDGES—				
Iron.....	22	206	20	150
Wooden.....	1	1,044	16	338
Combination.....	1	154	154	154
Total.....	24	1,404		
Overhead railway crossings.....	1			

Gauge of track—4 feet 8½ inches; 36.50 miles.

TELEGRAPH.

Miles of line, 26.50; miles of wire, 26.50; owned and operated by the Western Union Telegraph Company.

MILEAGE
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	Line of pro- prietary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.
	Main line.	Branches and spurs.						Iron.
	26.50	3.00				29.50		Steel.
	26.50	3.00				29.50		29.50

Miles of single track.

Miles of yard track and sidings.

Total mileage operated (all tracks)

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of pro- prietary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.
										Iron.
		26.50	3.00					29.50		Steel.
		26.50	3.00					29.50		29.50

Total mileage operated (single track)

2. MILEAGE OWNED BY ROAD MAKING THIS REPORT

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of pro- prietary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.
										Iron.
		26.50	3.00					29.50		Steel.
		26.50	3.00					29.50		29.50

Total mileage owned (single track)

STATE OF IOWA,
COUNTY OF HARDIN, ss.

We, the undersigned, John Porter, President, and W. S. Porter, Assistant Treasurer, of the Chicago, Iowa & Dakota Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JOHN PORTER,
President.
W. S. PORTER,
Assistant Treasurer.

Subscribed and sworn to before me this 13th day of October, 1892.

C. E. ALBROOK,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7.	Attorneys in Iowa—One	
Page 11.	Total mileage owned in Iowa, main line, single track.....	26.50
	Grand total, Iowa mileage.....	26.50
	Miles of yard track and sidings in Iowa.....	3.00
	Total mileage operated in Iowa.....	29.50
Page 17.	Capital stock representing road in Iowa—	
	Common.....	\$ 167,400.00
	Preferred.....	77,600.00
	Total.....	\$ 245,000.00
	Amount per mile of road (26.50 miles).....	9,252.44
	Number of shares.....	2,452
	Number of shares held in Iowa.....	1,962
	Number of stockholders in Iowa.....	15
Page 19.	Funded debt representing road in Iowa.....	\$ 397,000.00
Page 29.	Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	421,854.96
Page 35.	Net earnings per train mile, passenger trains, Iowa.....	.87414
	Net earnings, per train mile, freight trains, Iowa.....	1.43457

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY.

Page 45.	Operating expenses, per train mile, passenger trains, Iowa.....	1.0430
	Operating expenses, per train mile, freight trains, Iowa.....	1.309
	Operating expenses per mile of road, Iowa (26.50 miles).....	1,531.48.60
	Taxes in Iowa.....	2,500.46
	Interest on bonded debt in Iowa.....	228.30

Page 57. Equipment used in State of Iowa or such portion of the same as properly belongs to the road in Iowa:

	OWNED.	TOTAL.
1—Number of passenger cars.....	2	2
2—Number of baggage, mail and express cars.....	1	1
3—Number of box freight cars.....	2	2
6—Number of stock cars.....	2	2
7—Number of platform and coal cars.....	10	10
Total number of cars.....	16	16
10—Number of locomotives.....	2	2
Page 78.	Fencing in Iowa—	
	1—Miles of fencing on your road in Iowa.....	50
	2—Miles of unfenced road in Iowa.....	2
	3—Average cost per mile of fencing.....	\$ 160.00
	4—Total cost of same.....	\$ 8,000.00

STATE OF IOWA,
COUNTY OF HARDIN, ss.

We, the undersigned, John Porter, President, and W. S. Porter, Treasurer, of the Chicago, Iowa & Dakota Railway Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

JOHN PORTER,
President.
W. S. PORTER,
Treasurer.

Subscribed and sworn to before me this 31st day of October, 1892.

W. J. MOIR,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902

HISTORY.

Name of common carrier making this report?

Chicago, Milwaukee & St. Paul Railway Company.

Date of organization?

May 5, 1873.

Under laws of what government, state or territory organized? If more than one, name all, give reference to each statute and all amendments thereof.

Wisconsin.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

No consolidations.

Date and authority for each consolidation?

No consolidations.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Formed on a foreclosure of a portion of the La Crosse & Milwaukee Railroad; organized under the revised statutes of Wisconsin of 1898, chapter 79, section 33.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Philip D. Armour	Chicago	September, 1902.
August Belmont	New York	September, 1902.
Frank S. Bond	New York	September, 1902.
Charles D. Dickey, Jr.	New York	September, 1902.
Peter Gledits	New York	September, 1902.
Fredk. Layton	Milwaukee, Wis.	September, 1902.
Joseph Milbank	New York	September, 1902.
Howell Miller	Chicago	September, 1902.
Wm. Rockefeller	New York	September, 1902.
Samuel Spencer	New York	September, 1902.
A. Van Rantvoord	New York	September, 1902.
J. Hood Wright	New York	September, 1902.

Total number of stockholders at date of last election?

Three thousand one hundred and twenty.

Date of last meeting of stockholders for election of directors?

September 18, 1901.

Give post office address of general office.

Chicago, Ill.

Give post office address of operating office.

Chicago, Ill.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Howell Miller	Chicago, Ill.
First Vice-President	Frank S. Bond	New York, N. Y.
Third Vice-President	S. P. Ripley	Chicago, Ill.
Secretary	P. M. Myers	Milwaukee, Wis.
Treasurer	F. G. Ranney	Chicago, Ill.
Assistant Treasurer	Jno. McNab	Chicago, Ill.
General Solicitors	Jno. T. Fish	Chicago, Ill.
General Counsel	Jno. W. Cary	Chicago, Ill.
Comptroller	E. G. Sewall	Chicago, Ill.
General Auditor	W. N. D. Wines	Chicago, Ill.
Assistant General Auditor	R. S. Dousman	Chicago, Ill.
General Manager	A. T. Harding	Chicago, Ill.
Chief Engineer	J. J. Whittemore	Chicago, Ill.
General Superintendent	W. G. Collins	Chicago, Ill.
Assistant General Superintendents	Two in number .....	.....
Division Superintendents .....	.....	.....
Superintendent of Telegraph	U. J. FTY.	Milwaukee, Wis.
First Traffic Manager	A. C. Bird	Chicago, Ill.
General Freight Agent	J. H. Bland	Chicago, Ill.
Assistant General Freight Agents	Three in number .....	.....
General Passenger Agent	G. H. Beaford	Chicago, Ill.
Assistant General Passenger Agents	Three in number .....	.....
General Ticket Agent	G. H. Beaford	Chicago, Ill.
Assistant General Ticket Agents	Two in number .....	.....
General Baggage Agent	W. D. Carrick	Milwaukee, Wis.
Land Commissioner	H. G. Hagan	Milwaukee, Wis.

REPORT OF RAILROAD COMMISSIONERS.

PROPERTY OPERATED,
MILES OF ROAD JUNE 30, 1922.

FROM—	TO—	Illinois.	Wisconsin.	Iowa.	Minnesota.	North Dakota.	South Dakota.	Missouri.	Total.
CHICAGO, MILWAUKEE & ST. PAUL BRAVES AND ST. PAUL	Milwaukee	45.00	37.50						82.50
BRANDON	Libertyville	1.00							1.00
Chicago	Lafayette Park	13.00							13.00
North Chicago	Pacific Junction	12.25							12.25
Galveston	Duquoin	12.18							12.18
Savanna	Council Bluffs	22.30							22.30
Elk River Junction	Clinton Junction	24.18		24.18					33.48
East Port	Hurstville	10.05		10.05					10.05
Florida	Hurstville	13.41		13.41					13.41
Paralia	Farley	43.00		43.00					43.00
Marion	Ottumwa	37.00		37.00					37.00
Savanna Junction	Radon	37.00		37.00					37.00
Rockton	Rockford	14.94		14.94					14.94
Milwaukee	Prairie du Chien	195.30		195.30					195.30
Stock Yards, Milwaukee	Merrill Park	10.90		10.90					10.90
Long Rock	Richland Center	16.25		16.25					16.25
Milton	Steuilaburg	79.54		79.54					79.54
Wausville	Scottsbluff	13.80		13.80					13.80
Grand Rapids	Scottsbluff	13.80		13.80					13.80
Warren	Mineral Point	1.01		1.01					1.01
Chalmers	Patteville	17.05		17.05					17.05
South Milwaukee	La Crosse	136.47		136.47					136.47
Portage Junction	East Madison	33.01		33.01					33.01
New Lisbon	Neesedah	12.74		12.74					12.74
Viroqua Junction	Viroqua	32.11		32.11					32.11
La Crosse	Monroe	10.50		10.50					10.50
Tomah	Minocqua	161.50		161.50					161.50
Mather	Chippewa	16.01		16.01					16.01
La Crosse Junction	Chippewa	10.50		10.50					10.50
Lafayette Junction	La Crosse	10.50		10.50					10.50
La Crosse	La Crosse	6.50		6.50					6.50
Merrill Park	Schwartzburg	6.50		6.50					6.50

[illegible]

REPORT OF RAILROAD COMMISSIONERS

PROPERTY OPERATED—CONTINUED.

FROM—	TO—	Illinois.	Wisconsin.	Iowa.	Minnesota.	North Dakota.	South Dakota.	Missouri.	Total.
Lyons.	Northwest.	45	45	45	45	45	45	45	45
to City of Fond du Lac.		102	102	102	102	102	102	102	102
Total number of miles.		318.06	1,674.60	1,683.37	1,139.06	118.21	1,196.87	140.37	5,721.40

CAPITAL STOCK

DESCRIPTION.	Number of shares authorized.	Par value of shares issued.	Total paid value as- cribed.	Total amount re- ceived and out- standing	Amount.		DIVIDENDS PAID OR ACCUMULATED DURING THE YEAR.
					Date.	1.	
CAPITAL, Stock—							
Common	100,000	100.00	100,000.00	46,027,261.50	1	1,872,812.00	
Preferred	100,000	100.00	100,000.00	24,964,900.00			
Total	Not fixed 200.00	Not fixed 200.00	Not fixed 200,000.00	71,022,161.50			

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. 251

MANNER OF PAYMENT FOR CAPITAL STOCK.				Number of shares issued during the year.	Gains realized on amount issued during the year.	Total number of shares issued.	Total cash realized.	REMARKS.
Issued for cash, common						31,990.17	\$2,466,000.00	
Issued in exchange for bonds, preferred			21,000			83,375.00	\$2,214,500.00	
Issued in exchange for Milwaukee & Northwestern						81,983.00		
Issued for dividends, common						\$2,620.26		
Issued for purchase of stock of other companies and						145,770.00		
Issued for purchase of stock of other companies and						100,379.80		
Preferred						70,021.01	\$1,601,310.85	The stock issued for dividends was not for the year as expended for construction and was charged to income account.
Total								

CONSULTA DENT.

[illegible]

*Unable to ascertain the consideration upon which all bonds were originally issued

FUNDED DEBT.

DESCRIPTION OF BONDS.	TIME.		Amount out- standing.	INTEREST.			
	Date of issue.	When due.		Rate.	When payable.	Amount accrued during year.	Amount paid during year.
Milwaukee & St. Paul Railway*.....	1862	1901	\$ 2,325,000.00	4	Jan. and July	\$ 221,055.00	\$ 244,955.00
Iowa & Minnesota Division*.....	1867	1907	3,125,000.00	4	Jan. and July	221,055.00	255,820.00
Prairie du Chien Division first mortgage.....	1868	1898	3,674,000.00	4	Feb. and Aug.	253,920.00	293,400.00
Prairie du Chien Division second mortgage*.....	1868	1898	1,235,000.00	4	Feb. and Aug.	90,253.32	89,980.50
Chicago & Milwaukee Division*.....	1873	1903	2,302,000.00	4	Jan. and July	207,540.00	187,720.00
St. Paul or River Division*.....	1872	1902	3,305,000.00	4	Jan. and July	221,350.00	231,000.00
St. Paul or River Division, Sterling*.....	1872	1902	490,500.00	4	Jan. and July	34,905.00	34,777.50
Iowa & Dakota Division*.....	1880	1900	540,000.00	4	Jan. and July	27,835.00	28,255.00
Hastings & Dakota Division*.....	1872	1902	80,000.00	4	Jan. and July	6,220.00	6,105.00
Consolidated*.....	1874	1904	186,000.00	4	Jan. and July	13,020.00	13,020.00
Consolidated*.....	1875	1905	11,320,000.00	4	Jan. and July	790,292.00	790,115.00
Terminals.....	1884	1904	4,745,000.00	4	Jan. and July	237,400.00	240,225.00
Iowa & Dakota Division Extension.....	1878	1908	3,505,000.00	4	Jan. and July	245,350.00	244,900.00
Hastings & Dakota Division Extension.....	1880	1910	5,080,000.00	4	Jan. and July	297,000.00	402,150.00
Hastings & Dakota Division Extension.....	1880	1910	900,000.00	4	Jan. and July	49,500.00	49,835.00
Southwestern Division.....	1879	1909	4,000,000.00	4	Jan. and July	240,000.00	241,170.00
La Crosse & Davenport Division.....	1876	1906	2,500,000.00	4	Jan. and July	125,000.00	125,175.00
Chicago & Pacific Division.....	1880	1910	3,000,000.00	4	Jan. and July	180,000.00	179,700.00
Chicago & Pacific Western Division.....	1881	1921	25,340,000.00	4	Jan. and July	1,267,000.00	1,272,320.00
Southern Minnesota Division.....	1880	1910	7,422,000.00	4	Jan. and July	445,800.00	447,850.00
Mineral Point Division.....	1880	1910	2,840,000.00	4	Jan. and July	140,000.00	142,175.00
Dubuque Division.....	1880	1920	6,565,000.00	4	Jan. and July	303,300.00	301,770.00
Wisconsin Valley Division.....	1880	1920	2,265,000.00	4	Jan. and July	119,040.00	107,910.00
Wisconsin & Minnesota Division.....	1881	1921	4,755,000.00	4	Jan. and July	227,740.00	207,825.00
Chicago & Lake Superior Division.....	1881	1921	1,260,000.00	4	Jan. and July	65,000.00	65,180.00
Chicago & Missouri River Division.....	1886	1926	3,082,000.00	4	Jan. and July	154,150.00	154,175.00
Dakota & Great Southern Railway.....	1886	1916	2,456,000.00	4	Jan. and July	142,500.00	142,430.00
Pargo & Southern Railway.....	1883	1924	1,250,000.00	4	Jan. and July	75,000.00	75,000.00
Minnesota Central R. R.....	1864	1894	124,000.00	4	Jan. and July	8,610.00	8,400.00
Wisconsin Valley R. R.....	1879	1909	1,106,500.00	4	Jan. and July	77,435.00	77,435.00
Pargo & Southern Railway, Income.....	1881	1921	280,000.00	4	April and Oct.	15,000.00	11,010.00
Real Estate.....	1884	1904	225,000.00	4	Mar. and Sept.	11,250.00	11,300.00
Income Sinking Fund Convertible.....	1886	1916	1,700,000.00	4	Jan. and July	90,000.00	90,000.00
General mortgage.....	1880	1889	14,620,000.00	4	Jan. and July	594,871.50	501,131.50
Milwaukee & Western R. R. (matured and paid)							7,225.00
Total.....			\$ 120,165,000.00			\$ 7,161,739.50	\$ 7,225,430.20

*Bonds thus designated are convertible into Preferred Stock at any time within ten (10) days after a dividend becomes payable on said Preferred Stock.

*Bonds thus designated are convertible into Preferred Stock at any time within fifteen (15) days after a dividend becomes payable on said Preferred Stock.

*Bonds thus designated are exchangeable for Common Stock at any time within sixty (60) days after any dividend becomes payable on the stock of the company.

The authorized issue of these bonds is \$5,000,000, of which but \$2,000,000 have been sold. Bonds thus designated are payable, principal and interest, in gold, at the office of the company, in the City of New York. Bonds thus designated, are payable, principal and interest, in gold, in London.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.		INTEREST.			
		Amount issued.	Amount outstanding.	Amount accrued during year.	Amount paid during year.
Mortgage bonds.....					
Miscellaneous obligations.....					
Income bonds.....					
Total.....		\$ 120,165,000.00	\$ 120,165,000.00	\$ 7,161,739.50	\$ 7,225,430.20
CURRENT ASSETS AND LIABILITIES.		CURRENT LIABILITIES.			
		Cash.....	Bills payable.....	Accounts payable.....	Other liabilities.....
Cash.....		\$ 4,850.00			
Bills payable.....			\$ 4,850.00		
Accounts payable.....				\$ 22,971.00	
Other liabilities.....					\$ 22,971.00
Total.....		\$ 4,850.00	\$ 4,850.00	\$ 22,971.00	\$ 22,971.00
CURRENT ASSETS AND LIABILITIES.		CURRENT ASSETS AND LIABILITIES.			
Cash.....					
Bills payable.....					
Accounts payable.....					
Other liabilities.....					
Total.....		\$ 4,850.00	\$ 4,850.00	\$ 22,971.00	\$ 22,971.00
CURRENT ASSETS AND LIABILITIES.		CURRENT ASSETS AND LIABILITIES.			
Cash.....					
Bills payable.....					
Accounts payable.....					
Other liabilities.....					
Total.....		\$ 4,850.00	\$ 4,850.00	\$ 22,971.00	\$ 22,971.00

RECAPITULATION.

A. FOR MILWAUKEE OWNED BY ROAD MAKING THIS REPORT.		Miles.		Amount.	
Total amount outstanding.					
Appportionment to railroads.					
Appportionment to other properties.					
Total.....					

CURRENT LIABILITIES ACCRUED TO AND INCURRED JUNE 30, 1902.

Bills payable.....	\$ 20,000.00
Accounts payable.....	\$ 22,971.00
Wages and salaries.....	\$ 1,246,250.00
Dividends not called for.....	\$ 27,385.00
Matured interest coupons unpaid.....	\$ 3,677,000.00
Miscellaneous accounts.....	\$ 60,500.00
Balance—cash assets.....	\$ 4,750,000.00
Total.....	\$ 11,002,306.00

Materials and supplies on hand, \$2,880,000.00.

REPORT OF RAILROAD COMMISSIONERS.

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACAGE RIGHTS EXCLUDED),
THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, Milwaukee & St. Paul Railroad.....	\$ 79,402,161.00	\$129,195,000.00	None	\$199,597,161.00	5,792.31	\$ 35,001.1
Grand total.....	\$ 79,402,161.00	\$129,195,000.00	None	\$199,597,161.00	5,792.31	\$ 35,001.1

* In excess of assets.

EARNINGS FROM OPERATION—STATE OF IOWA—PROPORTIONAL

ITEM.	Total receipts	Deductions account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$1,818,961.92		
Less repayments—			
Tickets refunded.....		\$15,843.00	
Excess fares refunded.....			
Other repayments.....			
Total deductions.....		\$15,843.00	
Total passenger revenue.....			\$1,803,118.92
Mail.....	\$73,139.87		
Express.....	164,845.87		
Extra baggage and storage.....	31,493.67		
New service.....	2,991.34		
Other items —	60,286.00		
Sleeping and parlor cars.....	36,600.00		
Milk.....			\$58,810.88
Total passenger earnings.....			\$2,370,729.80
FREIGHT—			
Freight revenue.....	\$6,965,879.35		
Less repayments—			
Overcharge to shippers.....		\$9,095.75	
Other repayments.....			
Total deductions.....		\$9,095.75	
Total freight revenue.....			\$6,956,783.60
Stock yards.....	\$8,844.47		
Elevators.....	28,801.57		
Total freight earnings.....			\$7,045,644.64
Total passenger and freight earnings.....			\$8,408,500.64
OTHER EARNINGS FROM OPERATION—			
Telegraph companies.....	\$8,495.17		
From tracks, yards and terminals.....	27,113.34		
Items not otherwise provided for.....	25,943.09		
Total other earnings.....			\$61,551.60
Total gross earnings from operation—Iowa—Est'd.....			\$8,763,712.57
Total gross earnings from operation—entire line.....			\$8,322,419,395.35

COST OF ROAD EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.	Not included in operating expenses.			
CONSTRUCTION—							
Right of way.....				24,214.52	26,917.26	26	
Other real estate.....				15,917.26	15,917.26	26	
Grading and bridge and culvert masonry				2,001.00	2,001.00	26	
Bridges and trestles.....				41,487.00	41,487.00	26	
Other superstructure.....				22,656.93	22,656.93	26	
Buildings, furniture and fixtures.....				67,541.76	67,541.76	26	
Shop machinery and tools for construction.....				255,000.00	255,000.00	26	
Tools.....				159,277.06	159,277.06	26	
Sidings and yard extensions.....				10,000.00	10,000.00	26	
Road built by contract.....				10,000.00	10,000.00	26	
Roads constructed.....				15,980.56	15,980.56	26	
Other items.....				\$1,031,175.38	\$1,031,175.38	26	
Total construction.....				\$1,620,124.66	\$1,620,124.66	26	
EQUIPMENT—				28,633.21	28,633.21	26	
Locomotives.....				26,844.40	26,844.40	26	
Passenger cars.....				19,706.83	19,706.83	26	
Baggage, express and postal cars.....				28,691.11	28,691.11	26	
Freight cars.....				\$18,954.38	\$18,954.38	26	
Total equipment.....				\$1,020,124.66	\$1,020,124.66	26	
Grand total cost construction, equipment, etc.				\$1,717,110.26	\$1,717,110.26	26	
Total cost construction, equipment, etc.—State of Iowa proportional.....				\$15,432.66	\$15,432.66	26	

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 32,419,505.89	
Less operating expenses.....	20,617,654.41	
Income from operation.....	\$ 12,411,851.48	
Dividends on stocks owned.....	98,131.00	
Interest on bonds owned.....	13,325.00	
Miscellaneous income—less expenses.....	155,894.61	
Income from other sources.....	\$ 237,393.61	
Total income.....	\$ 12,639,000.07	
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$ 7,161,736.56	
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	112,414.12	
Taxes.....	933,147.64	
Total deductions from income.....	\$ 8,207,398.22	
Net income.....	\$ 4,431,700.77	
Dividends, 3% per cent. preferred stock, \$27,732,500.00.....	\$ 795,961.50	
Dividends, 3% per cent. preferred stock, \$27,732,500.00.....	795,961.50	
Total.....	\$ 1,572,913.00	
Surplus from operations of year ending June 30, 1902.....	\$ 2,858,087.77	
Surplus on June 30, 1901.....	3,094,802.66	
Deductions for year.....	64,737.62	
Surplus on June 30, 1902.....	\$ 5,889,508.80	

STOCKS OWNED.

NAME.	Total par value	Rate.	Income or divi- dend received.	Valuation.
Kansas City Belt Railway Company.....	20,000.00	\$		20,500.35
Minnesota Transfer Railway Company.....	7,000.00			7,000.00
Minneapolis Eastern Railway Company.....	15,000.00			15,000.00
St. Paul Warehouse & Elevator Company.....	19,250.00			19,250.00
St. Paul Union Depot Company.....	25,000.00			25,000.00
Merrill Bros. Company.....	25,100.00			25,100.00
Tomahawk Land & Broom Company.....	69,000.00			69,000.00
Council Bluffs Union Elevator Company.....	100,000.00			100,000.00
Milwaukee Land Company.....	100,000.00			100,000.00
Braceville Coal Company.....	150,000.00			150,000.00
Excelsior Coal Company.....	10,000.00			10,000.00
Milwaukee Industrial Exposition.....	2,000.00			2,000.00
Minneapolis & St. Louis Railway Company.....	2,500.00			2,500.00
Minneapolis Industrial Exposition.....	40,000.00			40,000.00
Chicago Union Transfer Railway Company.....	50,000.00			50,000.00
World's Columbian Exposition.....	18,000.00			18,000.00
Lisbon, Needah & Lake Superior Railway Co.....	600,000.00			600,000.00
Elgin, Joliet & Eastern Railway Company.....	6,137,850.00			6,087,850.00
Milwaukee & Northern Railway Company.....	115,000.00			114,490.00
Chikash & Mississippi River Railway Company.....	500.00			500.00
Wisconsin State Journal Printing Company.....				
Total.....	\$ 7,467,900.00	\$	66,131.00	\$ 6,966,320.02

RENTALS RECEIVED.
RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROP- ERTY.	SITUATION OF PROPERTY.	NAME OF COMPANY USING PROP- ERTY.	DATE.	ITEM.	TOTAL.
Tracks and yards	Harley Jct. to Milwaukee.	Wisconsin Central line.	Annual rent	41,094.00	
Passenger station	Milwaukee.	Wisconsin Central line.	Annual rent	3,000.00	
Tracks	Milwaukee.	Wisconsin Central line.	Annual rent	4,057.00	
Buildings	Milwaukee.	Wisconsin Central line.	Annual rent	200.00	
Tracks and terminals	North Milwaukee to Milwaukee.	Milwaukee & North Milwaukee	Pre rate of earnings	61,456.40	
Tracks	Council Bluffs.	Chicago & St. Louis Railway Co.	Annual rent	20,807.50	
Tracks	Winton.	Chicago & St. Louis Railway Co.	Annual rent	1,500.00	
Tracks	Waukegan.	Chicago & St. Louis Railway Co.	Annual rent	430.00	
Tracks	Chicago Rapids.	Chicago & St. Louis Railway Co.	Annual rent	430.00	
Tracks	Baytown.	Chicago & St. Louis Railway Co.	Annual rent	500.00	
Tracks and terminals	St. Paul.	St. Paul & Northern Pacific	Annual rent	101.77	
Tracks and terminals	St. Paul.	St. Paul & Northern Pacific	Interest on bonds	4,355.28	
Tracks and terminals	St. Paul.	St. Paul & Northern Pacific	Interest on bonds	2,384.63	
Total				\$ 108,119.78	
Grand total rents received				\$ 108,119.78	

MISCELLANEOUS INCOME.

Land demurrage.....	\$ 148,448.66
Rental of equipment.....	5,185.52
Total.....	\$ 153,634.18

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Oshkosh & Mississippi River Railroad Company.....	\$ 240,000.00			\$ 240,000.00
Kansas City Belt Railroad Company.....	86,000.00			86,000.00
Minnesota Transfer Railroad Company.....	115,000.00			115,000.00
Minneapolis Eastern Railroad Company.....	75,000.00			60,000.00
City of Ottumwa, Iowa.....	30,000.00			30,000.00
Town of Canton, Minn.....	1,500.00			1,500.00
Clear Lake Park Association.....	3,000.00			3,000.00
St. Paul Chamber of Commerce.....	440.00			440.00
Village of Plaudreau, S. D.....	10,000.00			10,000.00
Town of Ortonville, Minn.....	8,500.00			8,500.00
Town of Graceville, Minn.....	5,000.00			5,000.00
City of Tamarac.....	1,000.00			1,000.00
St. Paul Chamber of Commerce Certificate.....	100.00			100.00
City of New Lisbon, Wis.....	3,000.00			3,000.00
Milwaukee & Northern Railroad Company.....	250.00			250.00
Total.....	\$ 573,700.00		\$ 13,228.00	\$ 609,640.00

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 546,430.81	\$ 1,070,546.01	\$ 1,616,976.82
Renewals of rails.....	252,990.75	491,573.67	744,564.42
Renewals of ties.....	385,320.78	552,450.45	937,771.23
Repairs of bridges and culverts.....	185,055.10	302,592.46	487,647.56
Repairs of fences, road crossings, signs and cattle-guards.....	75,747.28	147,234.16	222,981.44
Repairs of buildings.....	63,372.75	173,202.30	236,575.05
Repairs of telegraph.....	9,300.16	18,229.07	27,529.23
Total.....	\$ 1,448,966.65	\$ 2,780,520.50	\$ 4,229,487.15
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 470,360.20	\$ 1,126,983.46	\$ 1,597,343.66
Repairs and renewals of passenger cars.....	608,677.66		608,677.66
Repairs and renewals of freight cars.....	30,306.34	72,038.35	102,344.69
Shop machinery, tools, etc.....			
Total.....	\$ 1,110,325.10	\$ 2,801,546.41	\$ 3,911,871.51
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men.....	\$ 851,638.25	\$ 1,202,734.00	\$ 2,054,372.25
Fuel for locomotives.....	608,982.28	1,613,100.00	2,222,082.28
Water supply for locomotives.....	21,497.00	52,115.90	73,612.90
All other supplies for locomotives.....	237,499.95	55,308.79	292,808.74
Wages of other train men.....	518,225.36	1,101,446.18	1,619,671.54
All other train supplies.....	121,609.81	124,652.99	246,262.80
Wages of switchmen, flagmen and watchmen.....	146,927.07	624,068.91	771,025.98
Expense of telegraph, including train dispatchers and operators.....	163,908.81	311,098.61	475,007.42
Wages of station agents, clerks, and laborers.....	265,584.43	1,122,531.18	1,388,115.61
Station supplies.....	86,454.09	125,195.25	211,649.34
Car mileage—balance.....	190,541.36	190,541.36	381,082.72
Switching charges—balance.....	221,562.78	221,562.78	443,125.56
Loss and damage.....	126,573.83	104,494.67	231,068.50
Injuries to persons.....	75,023.65	148,474.80	223,498.45
Other expenses.....	9,789.84	30,961.47	40,751.31
Total.....	\$ 2,724,000.35	\$ 7,289,658.80	\$ 10,013,659.15

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....	\$ 104,887.72	\$ 203,097.56	\$ 307,985.28
Salaries of clerks.....	194,306.58	185,517.60	379,824.18
General office expenses and supplies.....	11,854.81	18,978.23	30,833.04
Agencies, including insurance and rent.....	91,398.40	123,397.65	214,796.05
Advertising.....	44,571.24	85.00	44,656.24
Commissions.....	35,377.77		35,377.77
Insurance.....	22,400.00	43,302.92	65,702.92
Expense of traffic associations.....	6,236.64	46,914.75	53,151.39
Expense of stock yards and elevators.....		11,709.22	11,709.22
Rents for tracks, yards and terminals.....	175,136.71	127,850.00	302,986.71
Rents not otherwise provided for.....	35,724.78	38,175.22	73,900.00
Legal expenses.....	28,670.71	53,611.32	82,282.03
Stationery and printing.....	66,104.86	96,434.86	162,539.72
Other general expenses.....	43,567.23	69,002.50	112,569.73
Total.....	\$ 763,794.06	\$ 1,022,218.45	\$ 1,786,012.51
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 1,448,966.65	\$ 2,780,520.50	\$ 4,229,487.15
Maintenance of equipment.....	1,110,325.10	2,801,546.41	3,911,871.51
Conducting transportation.....	2,724,000.35	7,289,658.80	10,013,659.15
General expenses.....	763,794.06	1,022,218.45	1,786,012.51
Grand total.....	\$ 6,046,086.07	\$ 13,900,083.34	\$ 19,946,169.41
Percentage of expenses to earnings—entire line.....			61.75
OPERATING EXPENSES—STATE OF IOWA—PROPORTIONAL—			
Maintenance of way and structures.....	\$ 301,228.20	\$ 752,360.50	\$ 1,053,588.70
Maintenance of equipment.....	295,786.17	756,209.50	1,052,000.00
Conducting transportation.....	705,131.19	1,309,507.90	2,014,639.09
General expenses.....	230,224.64	234,869.28	465,093.92
Total.....	\$ 1,632,369.41	\$ 3,771,794.35	\$ 5,404,163.76
Percentage of expenses to earnings—Iowa.....			61.75

IMPORTANT CHANGES DURING THE YEAR.

None.	ALL EXTENSIONS OF ROAD PUT IN OPERATION.
None.	DECREASE IN MILEAGE BY LINE ABANDONED OR LINE STRAIGHTENED.
None.	ALL IMPORTANT FINANCIAL CHANGES (OTHER THAN THOSE ABOVE REFERRED TO).
None.	ALL LEASES TAKEN OR SURRENDERED.
None.	ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.
None.	ALL NEW STOCKS ISSUED.
Increase in capital stock—	31,600 shares preferred stock issued in exchange for bonds.....
	\$ 2,165,000.00
Decrease in funded debt—	ALL NEW BONDS ISSUED.
For expenditures for equipment and permanent improvements	
to June 30, 1932.....	\$ 1,604,000.00
Bonds received in exchange for preferred stock.....	\$ 2,165,000.00
Bonds redeemed and cancelled during year.....	130,000.00
	\$ 2,295,000.00
Increase.....	\$ 690,000.00
None.	ALL IMPORTANT FINANCIAL CHANGES.

RENTALS PAID. RENTS PAID FOR LEASE OF TRUCKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY.	NAME OF COMPANY OWNING PROPERTY.	RATE.	ITEM.	TOTAL.
Trucks	Milwaukee	Chicago & North Western Railway	Per annum	400.00	196,226.95
Trucks	Council Bluffs	Chicago & North Western Railway	Six per cent on value	185.40	
Trucks and terminals	Chicago	Chicago, Rock Island & Pacific Ry.	Per annum	12,611.20	
Trucks and terminals	Chicago	P. C. & St. Louis Ry.	Per annum	25,982.20	
Trucks and terminals	Chicago	Chicago & North Western Railway	Per annum	5,420.00	
Trucks	David Junction to Rockford	Kansas City, St. Jo. & C. B. R. R.	Six per cent on value	46,728.47	
Trucks	Quincy, Ill.	Illinois Central Railroad	Three per cent on value	45,120.00	
Trucks and terminals	Chicago to Kansas City	Kansas City, St. Jo. & C. B. R. R.	Per annum	18,080.37	
Trucks and terminals	Chicago	Union Pacific Railroad	Per annum		
Trucks and terminals	Omaha	Union Pacific Railroad	Per annum		
TERMINALS—					
Passenger depot	Chicago	Rock Island Company	4 per cent on value	16,640.20	
Passenger depot	Chicago	St. Paul Union Depot Company	Per annum	22,248.00	
Passenger depot	St. Paul	St. Paul Union Depot Company	Per annum	4,766.00	
Passenger transfer	Council Bluffs	Union Pacific Railroad	Per annum	5,107.00	
Freight transfer	Council Bluffs	Union Pacific Railroad	Per annum	1,099.51	
Passenger depot	Omaha	Omaha Union Depot Company	81 per cent on value	1,099.51	
Passenger depot	Omaha	Omaha Union Depot Company	Per annum	1,099.51	
Passenger depot	St. Paul	St. Paul Union Depot Company	Per annum	1,099.51	
Total					196,226.95
Grand total, rents.					196,226.95

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Item.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
		Total.		Total.		Increase.	Decrease.
Cost of road	\$	180,024,727.91		\$	191,544,802.57	\$	1,520,074.66
Cost of equipment		6,800,700.00			6,800,700.00		
Stocks owned		314,646.00			320,646.00		6,000.00
Bonds owned		14,370.70			13,070.70		1,300.00
Real estate		11,745,249.30			11,002,356.30		742,893.00
Cash and current assets							
OTHER ASSETS:							
Materials and supplies		2,385,001.60			2,385,001.60		
Grand total	\$	\$ 211,020,440.92		\$	\$ 212,411,431.91	\$ 2,370,990.99	\$ 862,402.00

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Item.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
		Total.		Total.		Increase.	Decrease.
Capital stock	\$	68,200,161.00		\$	70,300,161.00	\$	2,100,000.00
Reserve fund		129,797,000.00			129,797,000.00		
Current liabilities		9,705,924.34			9,705,924.34		
Accrued interest on funded debt not yet payable, excluding coupons due July 1, 1902		100,002.00			166,781.25		66,779.25
Profit and loss		3,004,802.58			6,800,700.00		3,795,897.42
Grand total	\$	\$ 211,020,440.92		\$	\$ 212,411,431.91	\$ 2,370,990.99	\$ 862,402.00

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The American and Adams Express Companies occupy the lines of this company, doing a general express business. Rates are various, and are governed by the business done and the facilities furnished.

MAILS.

Compensation for mail service is not permanently fixed. Service is ordered subject to the rules of the Post Office Department, and the amount paid is based upon the weight of the mail transported over each route.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Rates are from \$1.50 to \$3.00, according to the distance traveled. Parlor cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Rates are from 25 cents to \$1.00, according to the distance traveled. Dining cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Charge per meal, 75 cents.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates, and receiving mileage.

OTHER RAILROAD COMPANIES.

None.

STEAMSHIP OR STEAMBOAT COMPANIES.

None.

TELEGRAPH COMPANIES.

None.

OTHER CONTRACTS.

None.

SECURITY FOR FUNDED DEBT.

NAME OF BOND.	Line.	LINE (OR PROPERTY) MORTGAGED.	Miles.	Outstand- ing.
Milwaukee & St. Paul Railway	1st	Milwaukee to La Crosse	107.70	9.00
	1st	Watertown to Madison	37.00	36.00
	1st	Horicon to Berlin and Wisconsin	36.00	2,300,000.00
	1st	Horicon to Portage via Horicon	36.00	2,125,000.00
Iowa & Minnesota Division	1st	McGregor to St. P. and Minneapolis	229.00	2,024,000.00
Prairie du Chien Div., 2d per cent	1st	Milwaukee to Prairie du Chien	104.00	2,024,000.00
Prairie du Chien Div., 1st per cent	1st	Milwaukee to Prairie du Chien	104.00	1,533,000.00
Chicago & Milwaukee Division	1st	Chicago to Milwaukee	82.50	2,300,000.00
St. Paul & Northern Division	1st	La Crosse to St. Paul	126.10	2,844,000.00
Iowa & Dakota Division	1st	Duluth to Aigoua	126.00	540,000.00
Hastings & Dakota Division	1st	Hastings to Glenwood	74.00	60,000.00
Consolidated	2nd	On above described lines.		
	1st	La Crosse bridge and approaches	1.70	
	1st	Milton to Monroe	42.00	
	1st	Austin to Mason City	40.00	
	1st	Omrover to Decorah	15.00	
	1st	Sabula to Marion	87.00	11,400,000.00
Terminal	1st	Real estate and improvements in Chicago and Milwaukee		4,788,000.00
Iowa & Dakota Div. Extension	1st	Aigoua to Chamberlain	273.90	
Hastings & Dakota Div. Exten.	1st	Marion Junction to Running Water	52.00	3,505,000.00
	1st	Glenwood to Roscoe	25.00	
	1st	Roscoe to Eureka	26.80	
	1st	Aberdeen to Edgely	44.15	
	1st	Millbank Junction to Sisseton	100.00	6,600,000.00
Southwestern Division	1st	Eagle to Elk Horn	17.00	4,000,000.00
La Crosse & Davenport Div.	1st	Davenport to Jackson Junction	104.50	2,500,000.00
Chicago & Pacific Division	1st	Chicago to Kitzing	116.00	
	2nd	Kitzing to Savannah	71.50	
	1st	Cedar Rapids to Kansas City	330.84	3,000,000.00
Chicago & Pacific Western Div.	1st	Marion to Council Bluffs	54.15	
	1st	St. Paul City to Madison	19.10	
	1st	Gene to Woonsocket	80.70	
	1st	St. Paul City to Aberdeen	90.00	
	1st	Elk Point to Sioux Falls	74.00	
	1st	Eden to Rock Valley	9.00	2,500,000.00
	1st	Farley to Cedar Rapids	47.00	
Southern Minnesota Division	1st	La Crosse to Sioux Falls	20.00	7,432,000.00
	1st	Well to Mankato	28.70	
	1st	Minneapolis to Benton Junction	29.80	
	1st	Warren to Mineral Point	24.00	
Mineral Point Division	1st	Calmar to Plattville	19.00	
	1st	Moore to Shelby	34.00	
	1st	Long Rock to Richmond Center	32.00	2,800,000.00
	1st	Vincennes to Sparta	178.00	
Dubuque Division	1st	La Crosse to Clinton	29.00	
	1st	Calhoun Junction to Preston	29.00	
	1st	Waukon Junction to Waukon	97.20	
	1st	Turkey River Junction to West Union	87.20	
	1st	Bellevue to Cascade	25.50	3,500,000.00
	1st	Tombah to Merrill	107.00	
Wisconsin Valley Division	2nd	Merrill to Minneapolis	54.50	2,300,000.00
	1st	Wabasha to Zimmerman	60.00	
	1st	Hastings to Stillwater	35.50	
	1st	Norfolk to Red Wing	32.50	
	1st	Wabasha to Chipewaga Falls	40.00	
	1st	Red Cedar Junction to Cedar Falls	21.00	
	1st	Minn. to St. P. and Short Line Bridge	10.00	4,550,000.00
Chicago & Lake Superior Div.	1st	Read's Landing bridge	14.00	
	1st	Janesville to Deloit	13.00	
	1st	Douglas to Rockford	20.00	1,300,000.00
	1st	Madison to Portage	20.00	
Chicago & Missouri River Div.	1st	Tripp to Armour	13.00	
	1st	Hemlock to Howdle	41.10	3,000,000.00
	1st	Roscoe to Orient		

SECURITY FOR FUNDED DEBT—CONTINUED.

NAME OF BOND.	Line.	LINE (OR PROPERTY) MORTGAGED.	Miles.	Outstand- ing.
Dakota & Great Southern Ry.	1st	Madison to Bristol	109.70	2,500,000.00
	1st	Andover to Harlem	56.00	1,250,000.00
	1st	Orono to Fargo	117.00	173,000.00
Fargo & Southern Railway	1st	McGregor to St. P. and Minneapolis		1,164,500.00
Minnesota Central Railroad	1st	Tombah to Merrill		250,000.00
Wisconsin Valley Railroad	1st	Not secured by mortgage		250,000.00
Fargo & Southern Ry. Income	1st	Property in Chicago		1,750,000.00
Real estate		Not secured by mortgage		
Income sinking fund, convertible		Authorized issue, \$10,000,000—covering all property of the company for refunding above mentioned debt and for extension and improvement of road		14,620,000.00
General mortgage				100,000.00
Total				27,070,000.00

All of the equipment and rolling stock reported as owned in this report, is covered by and included in the several mortgages of the company, and it is issued on the whole line as an entirety without division.

No special fund mortgaged.

EMPLOYEES AND SALARIES—STATE OF IOWA—PROPORTIONAL.

CLASS.	Number.	Total number of days worked	Total yearly compensation.	Average daily compensation.
General officers	16	5,777	\$3,156.00	\$0.54
General office clerks	11	3,777	\$8,543.20	\$2.29
Station agents	230	74,632	126,092.85	\$1.69
Other station men	294	82,867	206,677.87	\$2.55
Engineers	204	82,830	187,301.47	\$2.26
Firemen	394	125,444	211,603.44	\$1.68
Conductors	150	50,105	335,812.13	\$6.71
Other trainmen	108	35,818	31,712.11	\$0.88
Mechanics	108	35,818	285,642.14	\$7.92
Carpenters	143	47,723	198,403.62	\$4.18
Other shopmen	143	47,723	206,441.00	\$4.33
Section foremen	128	103,008	208,175.00	\$2.02
Other trainmen	128	79,901	147,835.70	\$1.86
Switchmen, flagmen, and watchmen	1,172	367,945	612,770.70	\$1.67
Telegraph operators and dispatchers				
All other employees and laborers				
Total (including general officers)—Iowa	5,780	1,815,100	\$3,570,600.48	\$1.97
Less general officers	16	5,777	\$3,156.00	\$0.54
Total (excluding general officers)—Iowa	5,764	1,789,323	\$3,466,444.48	\$1.93
DISTRIBUTION OF ABOVE—				
General administration	770	35,361	\$14,308.12	\$3.88
Maintenance of way and structures and permanent improvements	1,304	345,723	\$70,472.18	\$2.27
Maintenance of equipment and new equipment	2,506	744,100	\$1,711,525.28	\$2.30
Conducting transportation	5,250	1,815,000	\$3,500,000.00	\$1.97
Total (including general officers)—Iowa	16	5,777	\$3,156.00	\$0.54
Less general officers				
Total (excluding general officers)—Iowa	5,764	1,789,323	\$3,466,444.48	\$1.93
Total (including general officers)—entire line	21,420	6,715,586	\$13,397,797.80	\$1.97
Average for year				\$1.97

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA—PROPORTIONAL.

COMMODITY.	Freight originating on this road— whole tons.	Freight received from connecting roads and other carriers—whole tons.	TOTAL FREIGHT TONNAGE	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	629,050	138,584	767,634	34.56
Flour	107,406	23,588	131,044	4.20
Other mill products	35,888	5,118	38,706	1.72
Hay	29,179	6,465	35,644	1.54
Tobacco	4,292	942	5,234	.17
Fruit and vegetables	18,802	4,127	22,929	.73
PRODUCTS OF ANIMALS—				
Live stock	144,887	31,564	176,691	5.96
Dressed meats	1,457	35	1,492	.05
Other packinghouse products	44,305	9,724	54,019	1.74
Butter and cheese	11,570	2,698	14,487	.46
PRODUCTS OF MINES—				
Anthracite coal	91,120	23,002	114,122	3.56
Bituminous coal	196,333	43,699	240,452	7.68
Coke	15,227	3,863	19,090	.58
Ores	15,383	3,777	19,702	.60
Stone, sand and other like articles	100,655	51,963	152,618	3.91
Salt	13,333	5,957	19,300	.52
PRODUCTS OF FOREST—				
Lumber	419,374	92,658	511,432	16.37
MANUFACTURES—				
Iron—pig and bloom	36,741	8,905	44,800	1.43
Iron and steel rails	8,890	1,951	10,840	.35
Other castings and machinery	10,974	2,211	12,285	.39
Bar and sheet metal	2,855	781	3,636	.14
Cement, brick and lime	54,405	11,962	66,457	2.13
Agricultural implements	73,609	19,229	92,167	2.88
Wagons, carriages, tools, etc.	29,647	6,020	35,236	1.07
Wines, liquors and beers	75,611	16,902	92,233	2.95
MERCHANDISE—				
Ice	186,373	40,580	227,162	7.27
See	55,954	12,285	68,249	2.19
MISCELLANEOUS—				
Other commodities not mentioned above	157,483	34,565	192,028	6.15
Total tonnage—Iowa	2,961,301	592,250	3,523,611	100.00
Total tonnage—entire line	9,486,323	2,082,407	11,568,930	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA—PROPORTIONAL.

PASSENGER TRAFFIC—				
Number of passengers carried earning revenue		2,167,395		
Number of passengers carried one mile		70,120,774		
Average distance carried—miles		32.4		
Total passenger revenue		\$ 1,802,118.92		
Average amount received from each passenger		\$3.132		
Average receipts per passenger per mile		.02484		
Estimated cost of carrying each passenger one mile		.02531		
Total passenger earnings		2,370,729.89		
Passenger earnings per mile of road		1,621.63		
Passenger earnings per train mile		1.1541		
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue		3,123,611		
Number of tons carried one mile		81,815,271		
Average distance haul of one ton—miles		195.87		
Total freight revenue		\$ 6,375,181.00		
Average amount received for each ton of freight		2.040		
Average receipts per ton per mile		.01020		
Estimated cost of carrying one ton one mile		.00617		
Total freight earnings		6,322,829.34		
Freight earnings per mile of road		4,666.35		
Freight earnings per train mile		1.57882		

PASSENGER AND FREIGHT—

Passenger and freight revenue	\$ 8,577,392.32
Passenger and freight revenue per mile of road	5,194.56
Passenger and freight earnings	8,693,550.04
Passenger and freight earnings per mile of road	5,309.88
Gross earnings from operation	8,730,212.37
Gross earnings from operation per mile of road	5,359.24
Expenses	5,404,706.80
Expenses per mile of road	3,475.94

TRAIN MILEAGE—

Miles run by passenger trains	1,990,267
Miles run by freight trains	3,828,558
Miles run by mixed trains	257,416
Total mileage trains earning revenue	6,065,741
Miles run by switching trains	1,367,076
Miles run by construction and other trains	198,120
Grand total train mileage	7,630,937
Mileage of loaded freight cars—north or east	31,082,019
Mileage of loaded freight cars—south or west	37,408,775
Mileage of empty freight cars—north or east	8,607,003
Mileage of empty freight cars—south or west	13,257,319
Average number of freight cars in train	38.30
Average number of loaded cars in train	14.81
Average number of empty cars in train	5.68
Average number of tons of freight in train	152.77
Average number of tons of freight in each loaded car	10.30

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—

Number of passengers carried earning revenue	8,090,006
Number of passengers carried one mile	270,817,683
Average distance carried—miles	33.71
Total passenger revenue	\$ 6,654,514.32
Average amount received from each passenger	\$2.102
Average receipts per passenger per mile	.02484
Estimated cost of carrying each passenger one mile	.02531
Total passenger earnings	6,790,480.77
Passenger earnings per mile of road—5,739.69 miles	1,524.60
Passenger earnings per train mile	1.1541

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue	11,568,930
Number of tons carried one mile	3,905,995,068
Average distance haul of one ton—miles	195.87
Total freight revenue	\$ 21,541,425.78
Average amount received for each ton of freight	2.040
Average receipts per ton per mile	.01020
Estimated cost of carrying one ton one mile	.00617
Total freight earnings	23,417,886.10
Freight earnings per mile of road	4,966.25
Freight earnings per train mile	1.57882

PASSENGER AND FREIGHT—

Passenger and freight revenue	\$ 30,018,626.39
Passenger and freight revenue per mile of road	5,194.56
Passenger and freight earnings	32,195,265.87
Passenger and freight earnings per mile of road	5,309.88
Gross earnings from operation	33,419,268.89
Gross earnings from operation per mile of road	5,739.24
Expenses	30,017,654.41
Expenses per mile of road	3,475.94

TRAIN MILEAGE--	
Miles run by passenger trains.....	7,405,895
Miles run by freight trains.....	14,172,435
Miles run by mixed trains.....	880,036
Total mileage trains earning revenue.....	22,458,366
Miles run by switching trains.....	5,055,466
Miles run by construction and other trains.....	733,924
Grand total train mileage.....	28,247,756
Mileage of loaded freight cars--north or east.....	118,454,934
Mileage of loaded freight cars--south or west.....	181,512,981
Mileage of empty freight cars--north or east.....	31,877,597
Mileage of empty freight cars--south or west.....	45,101,183
Average number of freight cars in train.....	20.79
Average number of loaded cars in train.....	3.46
Average number of empty cars in train.....	152.77
Average number of tons of freight in train.....	10.39

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES--						
Passenger.....	11	241	244	Westinghouse.	None	.....
Freight.....	11	402	202	Westinghouse.	None	.....
Switching.....	8	91	37	Westinghouse.	None	.....
Total locomotives.....	29	734	543			
CARS IN PASSENGER SERVICE--						
First-class passenger cars.....	3	327	1	N. Y. System.	21	Janney & Miller
Second-class passenger cars.....	3	30	35	Westinghouse.	21	Janney & Miller
Dining cars.....	*1	8	8	Westinghouse.	2	Cowell.
Parlor cars.....	1	13	13	Westinghouse.	10	Cowell.
Sleeping cars.....	*3	58	52	Westinghouse.	14	Cowell.
Baggage, express, and postal cars.....	6	232	232	Westinghouse.	229	Miller.
Other cars in passenger service.....	2	2	2	Westinghouse.	2	Miller.
Total.....	6	684	681		659	
CARS IN FREIGHT SERVICE--						
Box cars.....	1,256	17,891	3,758	Westinghouse.	4,758	M. C. R. Type.
Flat cars.....	*201	3,758	118	Westinghouse.	23	M. C. R. Type.
Stock cars.....	150	2,436	377	Westinghouse.	135	M. C. R. Type.
Refrigerator cars.....	41	556	207	Westinghouse.	1	Nafford.
Other cars.....	90	59	.....	.....	272	M. C. R. Type.
Total.....	1,161	28,035	4,450		5,794	
CARS IN COMPANY'S SERVICE--						
Gravel cars.....	132	992	.....	.....	150	M. C. R. Type.
Berriek cars.....	*10	10	1	Westinghouse.	.....	.....
Caboose cars.....	.....	51	1	Westinghouse.	.....	.....
Other road cars.....	.....	.....	.....	.....	.....	.....
Total.....	132	1,053	2		150	
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE--						
Total cars owned.....	*402	300	.....		6,597	
Grand total cars.....	827	28,932	5,147		6,597	

*Decrease.

CONSUMPTION OF FUEL BY LOCOMOTIVES--STATE OF IOWA.

LOCOMOTIVES	Types of coal--bituminous.		Coke of wood soft.	Total fuel consumed--tons.	Miles run.	Average lbs. consumed per mile.
				
Passenger.....	90,505	2,297	.....	92,802	3,900,000	14.17
Freight.....	140,973	1,095	.....	142,068	4,110,000	13.46
Switching.....	50,438	1,300	.....	51,738	1,387,000	14.77
Construction.....	7,200	107	.....	7,307	198,000	13.68
Total.....	288,216	5,800	290,156	7,885,152	74.10	
Average cost at distributing point.....	1.90	1.61	.....	.....	.....	.....

ACCIDENTS TO PERSONS--STATE OF IOWA--ACTUAL.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....
Falling from trains and engines.....
Collisions.....
Derailments.....
At stations.....
Total.....
KIND OF ACCIDENT.	PASSENGERS.				OTHERS.			
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....
Derailments.....
At high way crossings.....
At stations.....
Total.....

*One suicide.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of prop- erty compa- nies.	Line operated under lease.	Line operated under com- tract, etc.	Line operated under pack- age rights.	Total mileage operated.	New line dur- ing year in- creased.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	5,702.31	84.09		19.00		37.60	5,750.00	8.60	1,326.24	4,423.76
Miles of second track	3.25					24.32	109.61	8.60		109.61
Miles of third track	35.00						35.00			35.00
Miles of connection track	1,197.35						1,197.35	24.47	897.94	299.41
Miles of yard track and sidings										
Total mileage operated (all tracks)	7,813.10			19.00		62.94	7,894.30	45.27	2,224.28	4,669.92

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of prop- erty compa- nies.	Line operated under lease.	Line operated under com- tract, etc.	New line con- structed dur- ing year.	Total mileage, excluding trackage rights.	Line operated under trans- portage rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Illinois	318.08						318.08	31.67	50.51	267.57
Wisconsin	1,353.37			19.00			1,372.37		339.91	1,032.46
Iowa	1,553.27						1,553.27	2.97	336.75	1,216.52
Minnesota	1,120.09						1,120.09		294.63	825.46
North Dakota	118.21						118.21		4.45	113.75
South Dakota	1,096.82						1,096.82		408.11	688.71
Missouri	140.27						140.27	7.30	6.30	133.97
Nebraska										
Total mileage operated (single track)	5,702.31			19.00		None	5,721.40	37.60	1,326.24	4,395.06

2. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Illinois	318.08						318.08		30.51	287.57
Wisconsin	1,353.37						1,353.37		339.91	1,013.46
Iowa	1,553.27						1,553.27		336.75	1,216.52
Minnesota	1,120.09						1,120.09		294.63	825.46
North Dakota	118.21						118.21		4.45	113.75
South Dakota	1,096.82						1,096.82		408.11	688.71
Missouri	140.27						140.27		6.30	133.97
Total mileage owned (single track)	5,702.31						5,702.31		1,326.24	4,376.07

RENEWALS OF RAILS AND TIES—STATE OF IOWA—PROPORTIONAL.

NEW RAILS LAID DURING YEAR.					NEW TIES LAID DURING YEAR.				
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at distributing point.	KIND.	KIND.	Number.	Average price per ton at distributing point.	KIND.	KIND.
Steel	7,320	*	30.35	Mixed		431,344	25.50		
Total steel	7,320	*	30.35	Total		431,344	25.50		

* 60, 65, 67 and 75.

BRIDGES, TRETTLES, TUNNELS, ETC.—ACTUAL.

ITEM.	Number.	Aggregate length in feet and inches.	Minimum length in feet and inches.	Maximum length in feet and inches.	ITEM.	Number.	Height of lowest abutment above water in feet and inches.
BRIDGES—					OVERHEAD HIGHWAY CROSSINGS—		
Iron.....	22	3,377	18	364	Bridges.....	1	50.0
Wooden.....	147	17,036	40	156	Trestles.....	31	15.7
Combination.....							
Total.....	169	20,413			Total.....	32	
Trestles.....	2,551	195,940	6	1,500	OVERHEAD RAILWAY CROSSINGS—		
					Bridges.....		
					Trestles.....		
					Total.....		

Gauge of track (entire line)—4 feet 8½ inches: 5,567.65 miles. Iowa, 1,547.50.
 Gauge of track (entire line)—3 feet: 234.75 miles. Iowa, 35.77. Total for Iowa, 1,583.27.

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

MILES OF LINE.	MILES OF WIRE.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Name of operating company.
535.30	1,747.30			535.30	1,747.30	Western Union Tel. Co.
1,005.50	2,510.90			1,005.50	2,510.90	Western Union Tel. Co.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Name of operating company.
Cannot state.		For the construction of the telegraph lines, the Western Union Telegraph Company or the Northwestern Telegraph Company in some cases furnished some material and claim joint ownership. Amount not definitely fixed.				

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies to which the company making this report pays mileage for the use of cars.

American Live Stock Transportation Co.	Inter-National Packing Co.
American Oil Co.	Inter-State Ventilating Ref. Car Line.
American Refrigerator Transit Co.	Inter-National Oil Works.
American Cotton Oil Co.	Iron Car Express Coal Line.
Ames Coal Transportation Co.	Johnson, P. O.
Anglo-American Provision Co.	Kansas City Dressed Beef Line.
Armour Refrigerator Line.	Kansas City Refrigerator Car Line.
American Transportation Co.	Kansas Manufacturers' Despatch.
Ames Palace Horse Car Co.	Keystone Palace Horse Car Line.
Austell Refrigerator Car Co.	Knoblauch, A. S.
Anderson Refrigerator Car Co.	Le Clede Car Co.
American Tank Line.	Live Poultry Transportation Co.

Barrett & Barrett.	Live Stock Car Equipment Co.
Barrett, S. E., Manufacturing Co.	Mann Bros.
Bear Creek Star Line.	Manhattan Oil Co.
Brill, J. G., & Co.	Mather Stock Car Co.
Boschard & Wilson Co.	Mattoon Manufacturing Co.
Brownell Car Co.	Menasha Wooden Ware Co.
Blue Line Transit Co.	Merchants' Despatch Transportation Co.
Burton Stock Car Co.	Midland Line.
California Fruit Transportation Co.	Mitchell Lewis Co.
California Fruit Express.	Morris, N., & Co.
Canada Southern Line.	National Rolling Stock Co.
Canada Cattle Car Co.	National Despatch Line.
Case, J. I., Threshing Machine Co.	National Lined Oil Co.
Craig Oil Co.	National Fruit Despatch.
Central Equipment Co.	Paragon Refining Co.
Cedar Rapids Refining Co.	Peerless Refining Co.
Chicago Refrigerator Car Co.	Pennsylvania Refining Co.
Climax Gasoline Co.	Peasey Grain Line.
Cold Blast Transportation Co.	Pittsburg & Toledo Despatch.
Columbus & Hocking Coal & Iron Co.	Pullman Palace Car Co.
Continental Refining Co.	Racine Wagon & Carriage Co.
Corn-Planter Refining Co.	Ramage, S. Y.
Crocker Chair Co.	Red Line Transit Co.
Cupples, Samuel, Wooden Ware Co.	Rend, W. P., & Co.
Cudahy Packing Co.	Reynolds, Herbert.
Cudahy Milwaukee Refrigerator Line.	Rumely, H., & Co.
Canadian Pacific Despatch.	St. Charles Car Co.
Dold, J., & Son, Dressed Beef Line.	St. Louis Refrigerator Car Co.
Eagle Consolidated Refining Co.	Street's Western Stable Car Line.
Excelsior Oil Co.	Stilberhorn Co.
Empire Line.	Sioux River Ice Co.
Erie Despatch.	Swift Refrigerator Car Co.
Ellsworth, J. W., & Co.	Schofield, Schurmer & Teague.
Eureka Transportation Co.	Southern Despatch Lumber Line.
Freedom Oil Works.	Southern Iron Car Line.
Hackinson, H., & Co.	Son Oil Line.
Hammond Refrigerator Line.	Thatcher, A. T.
Hannibal Transfer Co.	Union Refrigerator Transit Co.
Havens, C. B., & Co.	Union Tank Line.
Harvey, T. W.	United States Transportation Co.
Hicks Stock Car Co.	Waukesha Mineral Spring Co.
Hodgman, G. B., Manufacturing Co.	Western Car Leasing Co.
Harris Coolery Co.	Weaver, Getz & Co.
Hutchinson Packing Co.	White Line.
Inter-State Transit Co.	White Star Transportation Line.

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, Roswell Miller, President, and W. N. D. Winne, General Auditor, of the Chicago, Milwaukee & St. Paul Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; that we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

W. N. D. WINNE,
General Auditor.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Division superintendents for Iowa—	
J. R. Williams, Minneapolis; J. W. Stapleton, Dubuque; C. A. Cosgrave, Mason City; C. A. Goodnow, Marion; J. R. Cable, Kansas City; L. B. Beardsley, Sioux City.	
Page 11. Total mileage owned in Iowa, main line, single track.....	1,553.27
Grand total, Iowa mileage.....	1,553.27
Miles of second track in Iowa.....	1.17
Miles of yard track and sidings in Iowa.....	281.28
Total mileage operated in Iowa.....	1,836.26
Page 17. Capital stock representing road in Iowa—	
Common—proportional.....	\$12,427,260.00
Preferred—proportional.....	6,578,525.00
Total.....	\$19,005,885.00
Amount per mile of road (1,552.27 miles).....	\$ 12,344.50
Number of shares.....	703,921.61
Number of shares held in Iowa.....	196
Number of stockholders in Iowa.....	7
Page 19. Funded debt representing road in Iowa—proportional.....	\$4,882,650.00
Page 20. Cost of the property in Iowa: if belonging to more than one corporation, owned, leased or operated, the cost of each separately—proportional.....	\$51,717,119.30
Page 33. Net earnings per train mile, passenger trains—Iowa.....	\$.35.83
Net earnings per train mile, freight trains—Iowa.....	.63.70
Page 45. Operating expenses, per train mile, passenger trains—Iowa.....	.79.31
Operating expenses, per train mile, freight trains—Iowa.....	.94.18
Operating expenses, per mile of road—Iowa (1,552.27 miles).....	3,475.84
Taxes in Iowa—actual.....	203,580.03
Interest on bonded debt in Iowa—proportional.....	1,933,668.87
Page 63. Average number of tons of freight in each car when shipped in car lots.....	10.30
Average number of tons of freight in each car when shipped in less than car lots.....	

Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa.

1—Number of passenger cars.....	357
2—Number of baggage, mail and express cars.....	254
3—Number of parlor and sleeping cars.....	65
4—Number of dining cars.....	8
5—Number of box freight cars.....	18,791
6—Number of stock cars.....	2,406
7—Number of platform and coal cars.....	4,068
8—Number of other cars.....	783
Total number of cars.....	36,822
10—Number of locomotives.....	708

Page 79. Fencing in Iowa—

1—Miles of fencing on your road in Iowa.....	2,814.58
2—Miles of unfenced road in Iowa.....	145.98
3—Average cost per mile of fencing.....	100.00
4—Total cost of same, estimated.....	\$ 281,458.00
5—Miles of fencing built during the year.....	7.40

LANDS—CONGRESSIONAL GRANTS.

1—Number of acres of land your company has already received from congressional grants.....	372,453.27
2—Number of acres yet to inure to your company from congressional grants.....	1,000.00
3—Average price at which the lands have been sold or contracted by the company.....	6.40
4—Number of acres sold.....	372,263.50
5—Amount received from sales.....	\$ 1,820,119.04
6—Amount unpaid on outstanding contracts.....	11,418.54
7—Gross amount received from sales, contracts, forfeited contracts, etc., to June 30, 1892.....	\$ 1,988,005.63
8—Amount expended in sale and management of lands.....	192,199.96
10—Amount realized from sale of lands above the expenses incurred in the management and taxes.....	\$ 1,601,043.82

Tonnage crossing Mississippi River bridge at Savanna, for the year ending June 30, 1892—

East bound, number of tons.....	1,153,977.60
West bound, number of tons.....	857,533.00
Total tons.....	3,011,812.00

Tonnage crossing Mississippi River bridge at Prairie du Chien, for the year ending June 30, 1892—

East bound, number of tons.....	317,031.00
West bound, number of tons.....	227,438.00
Total tons.....	544,469.00

ANNUAL REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

Chicago & Northwestern Railway Company.

Date of organization?

June 7, 1890.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Organized under act of Illinois Legislature, approved February 18, 1890; and under act of Wisconsin Legislature, approved March 11, 1890; certificate made June 6, 1890.

OTHER COMPANIES HAVE BEEN CONSOLIDATED WITH THE CHICAGO & NORTHWESTERN RAILWAY COMPANY AS FOLLOWS:

NAME OF COMPANY.	STATE.	CHARTER OR ORGANIZATION UNDER GENERAL LAWS.
Dixon, Rockford & Kenosha Railway Company	Ill. & Wis.	Organized January 16, 1894.
Galesburg & Chicago Union R. R. Co.	Illinois.	Chartered by act of Illinois, January 16, 1896; amended by act of Illinois, March 4, 1897; amended by act of Illinois, February 24, 1897; amended by act of Illinois, February 11, 1898; amended by act of Illinois, February 25, 1894; amended by act of Illinois, February 16, 1899.
Penninsula Railroad Company	Michigan.	Organized February 5, 1892.
Baraboo Air Line Railroad Co.	Wisconsin.	Chartered by act of Wisconsin, February 18, 1892.
LaCrosse, Trempealeau & Prescott Railroad Company	Wisconsin.	Chartered by act of Wisconsin, March 5, 1870; amended by act of Wisconsin, January 31, 1871.
Menominee River Railroad Co.	Michigan.	Chartered by act of Wisconsin, March 5, 1897; amended by act of Wisconsin, April 4, 1897.
Escanaba & Lake Superior Ry. Co.	Michigan.	Organized February 9, 1875.
Eagle & State Line Railroad Co.	Illinois.	Organized November 20, 1890.
Chicago, Milwaukee & Northwestern Railway Company	Ill. & Wis.	Chartered by act of Illinois, February 12, 1890.

DATE AND AUTHORITY FOR EACH CONSOLIDATION.

DATE OF CONSOLIDATION.	COMPANIES ACQUIRED BY CONSOLIDATION.	AUTHORITY FOR CONSOLIDATION.
Jan. 19, 1894	Dixon, Rockford & Kenosha Railroad Co.	General railroad law.
June 2, 1894	Galesburg & Chicago Union Railroad Company	Authority conferred by charter
Oct. 2, 1894	Penninsula Railroad Company	General railroad law.
Jan. 15, 1897	Beloit & Madison Railroad Company	Authority conferred by charter.
March 15, 1897	Baraboo Air Line Railroad Company	Authority conferred by charter.
Jan. 6, 1897	LaCrosse, Trempealeau & Prescott R. R. Co.	General railroad law.
July 1, 1897	Menominee River Railroad Company	General railroad law.
July 1, 1897	Escanaba & Lake Superior Railway Co.	General railroad law.
June 7, 1897	Eagle & State Line Railroad Company	Authority conferred by charter.
June 7, 1897	Chicago, Milwaukee & Northwestern Ry. Co.	General railroad law.

THE PROPERTY AND FRANCHISES OF OTHER COMPANIES HAVE BEEN ACQUIRED BY THE CHICAGO & NORTHWESTERN RAILROAD COMPANY BY PURCHASE, AS FOLLOWS:

DATE OF ORGANIZATION.	COMPANIES.	DATE OF PURCHASE.	AUTHORITY FOR PURCHASE.
April 4, 1893	Galesville & Mississippi River Railroad Company, Wisconsin	March 15, 1893	General railroad law.
March 18, 1893	Rock River Railroad Company, Wisconsin	March 15, 1893	General railroad law.
Jan. 25, 1894	Chicago, Iowa & Nebraska Railroad, Iowa	July 1, 1894	General railroad law.
June 14, 1894	Cedar Rapids & Missouri River Railroad, Iowa	July 2, 1894	General railroad law.
June 18, 1894	Maple River Railroad Company, Iowa	July 3, 1894	General railroad law.
July 31, 1894	Stanwood & Tipton, Iowa	Oct. 24, 1894	General railroad law.
March 2, 1895	Iowa Midland Railway Company, Iowa	Oct. 24, 1894	General railroad law.
July 2, 1895	Ottumwa, Cedar Falls & St. Paul Railway Company, Iowa	Oct. 24, 1894	General railroad law.
June 18, 1895	Iowa Southwestern Railway Company, Iowa	Oct. 24, 1894	General railroad law.
Aug. 1, 1895	Des Moines & Minneapolis Railroad Company, Iowa	Oct. 24, 1894	General railroad law.
April 9, 1895	Maple Valley Railway Company, Iowa	May 4, 1895	General railroad law.
April 15, 1895	Janeville & Evansville Railway Company, Wisconsin	May 6, 1895	General railroad law.
Jan. 13, 1895	Stout Valley Railway Company, Iowa	Nov. 2, 1895	General railroad law.
Aug. 18, 1895	Iowa Railway, Coal & Manufacturing Company, Iowa	Nov. 2, 1895	General railroad law.
Oct. 30, 1895	Linn County Railway Company, Iowa	Nov. 2, 1895	General railroad law.
June 25, 1895	Sycamore & Cortland Railroad Company, Illinois	June 2, 1895	Act of Illinois, June 30, 1895.
Feb. 15, 1896	Northern Illinois Railroad Company, Illinois	June 7, 1896	Act of Illinois, June 30, 1895.
Oct. 8, 1896	Iron River Railway Company, Michigan	June 10, 1896	Act of Michigan, Feb. 27, 1896.
Aug. 13, 1897	Iron Range Railway Company, Michigan	June 10, 1896	Act of Michigan, Feb. 27, 1896.
Aug. 8, 1897	Lake Geneva & State Line Railway Company, Wisconsin	June 10, 1896	General railroad law.
June 15, 1897	Toledo & Northwestern Railway, Iowa	June 6, 1896	General railroad law.
Jan. 7, 1898	Junction Railway Company, Michigan	June 4, 1896	Act of Illinois, June 30, 1895.
May 25, 1898	Saint River Railway Company, Michigan	June 4, 1896	Act of Michigan, Feb. 27, 1896.

THE FOLLOWING NAMED COMPANIES ARE CONTROLLED BY THE CHICAGO & NORTHWESTERN RAILROAD COMPANY BY OWNERSHIP OF CAPITAL STOCK AND NO DISTINCTION IS MADE IN THIS REPORT BY REASON OF THEIR SEPARATE INCORPORATION:

NAME OF COMPANY.	WHERE ORGANIZED.	CHARTER OF ORGANIZATION.
Dakota Central Railway Company	Dakota	Organized May 7, 1879.
Princeton & Western Railway Company	Wisconsin	Organized August 1, 1883.
Winona & St. Peter Railroad Company	Minnesota	Chartered by act of March 10, 1882.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Byron L. Smith	Chicago, Ill.	June, 1901.
Percy B. Pyne	New York, N. Y.	June, 1902.
W. K. Vanderbilt	New York, N. Y.	June, 1903.
H. M. T. Vanderbilt	New York, N. Y.	June, 1904.
H. M. T. Vanderbilt	New York, N. Y.	June, 1905.
John I. Blair	Baltimore, Md.	June, 1906.
David P. Kimball	Boston, Mass.	June, 1907.
Chauncey M. Depew	New York, N. Y.	June, 1908.
Samuel P. Hargreaves	New York, N. Y.	June, 1909.
Albert Koenig	Chicago, Ill.	June, 1910.
M. L. Sykes	New York, N. Y.	June, 1911.
James C. Fargus	Clinton, Iowa	June, 1912.
Horace Williams	Boston, Mass.	June, 1913.
Frederick L. Ames	New York, N. Y.	June, 1914.
John M. Burke	New York, N. Y.	June, 1915.
Morris Huggins	Chicago, Ill.	June, 1916.
N. K. Fairbank	Chicago, Ill.	June, 1917.

Total number of stockholders at date of last election:

Three thousand seven hundred eighty-one.

Total number of stockholders at date of last election in Iowa:

Eighteen.

Date of last meeting of stockholders for election of directors:

June 2, 1902.

Give post office address of general office.

Chicago and New York.

Give post office address of operating office.

Chicago.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board	Albert Koenig	Chicago, Ill.
President	Morris Huggins	Chicago, Ill.
First Vice-President	Martin L. Sykes	New York, N. Y.
Second Vice-President	M. M. Kirkman	Chicago, Ill.
Third Vice-President	W. H. Newman	Chicago, Ill.
Secretary	M. L. Sykes	New York, N. Y.
Treasurer	M. L. Sykes	New York, N. Y.
General Counsel	William C. Goudy	Chicago, Ill.
Attorney	Clarence S. Darrow	Chicago, Ill.
Auditor	J. B. Redfield	Chicago, Ill.
General Manager	John M. Whitman	Chicago, Ill.
Chief Engineer	John E. Blunt	Chicago, Ill.
General Superintendent	Sherburne Sanborn	Winona, Minn.
Assistant General Superintendent	Peter Hallsbeck	Boston, Iowa.
Division Superintendent (Iowa line)	Marcellus Hopkins	Boston, Iowa.
Division Superintendent	Hugh M. Hughes	Chicago, Ill.
General Superintendent for Iowa	Sherburne Sanborn	Winona, Minn.
Superintendent of Telegraphs	George H. Thayer	Chicago, Ill.
General Freight Agent	Wm. H. McCullough	Chicago, Ill.
General Passenger Agent	William A. Thrall	Chicago, Ill.
General Ticket Agent	Nathaniel A. Phillips	Chicago, Ill.
General Baggage Agent	Charles E. Simmons	Chicago, Ill.
Land Commissioner		

PROPERTY OPERATED.

MILES OF COMPLETED ROAD JUNE 30, 1902.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	South Dakota.	North Dakota.
LEASES CHARTERED AS OR CONSOLIDATED WITH								
CHICAGO & NORTHWESTERN RY. CO.	421.90	127.80	133.12					
Chicago to Council Bluffs	121.00	121.00						
Chicago to Peoria	9.40	9.40						
Geneva to Aurora	2.40	2.40						
Geneva to St. Charles	1.44	1.44						
Sycamore to Cortland	51.94	51.94	15.25					
Elgin to Williams Bay	58.78	58.78						
Belvidere to Spring Valley	4.50	4.50						
South Branch Junction to river (Chicago)	72.27	72.27	15.57					
Clinton to Anamosa quarry	5.97	5.97	8.50					
Starwood to Tipton	50.00	50.00						
Cal-off near Cedar Rapids	14.25	14.25						
Des Moines to Jewell Junction	73.08	73.08						
Tama to Elmore	143.70	143.70						
Jewell Junction to Wall Lake Junction	64.26	64.26						
Eagle Grove to Hawarden	4.25	4.25						
Belle Plaine to Muckakino	80.85	80.85						
Boone to coal bank	79.67	79.67						
Vaughan River Junction to Onawa	34.81	34.81						
Wall Lake to Noville	17.00	17.00						
Carroll to Kirkman	172.45	172.45	3.62					
Maneater to Audubon	28.07	28.07						
Chicago to Fort Howard	44.00	44.00						
Appleton Water Power Extension	3.50	3.50						
Kenosha to Rockford	7.69	7.69						
Chicago to Montrose	40.40	40.40						
Montrose to North Evanson	78.47	78.47						
Chicago to Milwaukee	140.88	140.88						
Milwaukee to Fond du Lac	44.24	44.24	10.30					
Shioyan to Princeton	4.80	4.80						
Milwaukee to Montfort	11.94	11.94						
Montfort to Galois	4.50	4.50						
Montfort to Woodman	6.71	6.71						
Jewell to Plattville	207.00	207.00	20.87					
Lancaster Junction to Lancaster	1.30	1.30						
Janville to Afon	6.71	6.71						
Belvidere to Winona	15.08	15.08						
Winona Junction to La Crosse	302.44	302.44	39.44					
Trempealeau to Galeburg	1.25	1.25						
Wabie to Champlin	104.30	104.30	13.59					
Powers to Waterson	34.80	34.80						
Steger to Crystal Falls	42.37	42.37						
Narveta to Minneapolis	8.44	8.44						
Branches in Africa:	26.12	26.12	4.51					
Off main line	15.00	15.00						
Off E. & L. S. line								
Off Menominee River line								
Crystal Falls to Hemlock mine								
Total	3,084.00	900.97	1,152.12	900.40	285.55	.47		

FUNDED

MORTGAGE BONDS, MISCELLANEOUS

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.
	Date of issue.	When due.		
MORTGAGE BONDS.				
C. & N. W. Ry. 1st Mort.	Aug. 15, 1892	Aug. 15, 1892	\$ 120,000.00	\$ 120,000.00
C. & N. W. Ry. 2d Div. 1st Mort.	Aug. 1, 1893	Feb. 1, 1904	640,000.00	582,000.00
Maple River R. R. 1st Mort.	July 1, 1897	July 1, 1897	520,000.00	498,000.00
Chicago & Milwaukee Ry. 1st Mort.	July 1, 1893	July 1, 1898	1,700,000.00	1,700,000.00
Panola R. R. 1st Mort.	July 1, 1892	Sept. 1, 1904	1,200,000.00	1,200,000.00
Iowa Midland Ry. 1st Mort.	Aug. 1, 1897	Oct. 1, 1900	1,250,000.00	1,250,000.00
Eschbach & Lake Superior Ry. 1st Mort.	July 1, 1894	July 1, 1901	720,000.00	720,000.00
C. & N. W. Ry. 1st Mort. (Iowa Div.)	April 1, 1891	April 1, 1901	1,411,000.00	825,000.00
C. & N. W. Ry. General Con. Gold	Nov. 30, 1872	Dec. 1, 1907	48,000.00	13,651,000.00
Milwaukee & Madison Ry. 1st Mort.	Sept. 1, 1880	Sept. 1, 1905	1,600,000.00	1,600,000.00
Chicago & Tonawanda R. R. 1st Mort.	Sept. 1, 1880	Sept. 1, 1905	1,525,000.00	1,525,000.00
C. & N. W. Ry. Construction	May 1, 1872	Nov. 1, 1905	750,000.00	750,000.00
Menominee River R. R. 1st Mort.	July 1, 1876	July 1, 1900	400,000.00	400,000.00
Mon. River R. R. Extension 1st Mort.	Jan. 1, 1880	July 1, 1901	160,000.00	160,000.00
Des Moines & Minn. R. R. 1st Mort.	Feb. 1, 1882	Feb. 1, 1907	600,000.00	600,000.00
Dak. Cen. Ry. 1st Mort. (W. & St. P. Con.)	May 1, 1892	Sept. 1, 1907	1,000,000.00	1,000,000.00
W. & St. P. R. R. 2d (now 1st) Mort.	Nov. 1, 1867	Nov. 1, 1907	1,800,000.00	1,650,000.00
Dak. Cen. Ry. 1st Mort. (S. E. Div.)	Nov. 1, 1887	Nov. 1, 1907	2,000,000.00	2,000,000.00
Boch. & No. Minn. Ry. 1st Mort.	Sept. 1, 1878	Sept. 1, 1900	200,000.00	200,000.00
Plainview R. R. 1st Mort.	Sept. 1, 1878	Sept. 1, 1900	100,000.00	100,000.00
Minnesota Valley Ry. 1st Mort.	Oct. 1, 1878	Oct. 1, 1900	150,000.00	150,000.00
O. C. & St. P. Ry. 1st Mort.	March 1, 1894	March 1, 1900	1,000,000.00	1,000,000.00
C. & N. W. Ry. 1st Mort. of 1884	June 1, 1884	June 1, 1900	700,000.00	700,000.00
Northern Illinois Ry. 1st Mort.	April 1, 1885	March 1, 1910	1,000,000.00	1,000,000.00
Madison Ext. 1st Mort. Sinking Fund.	April 1, 1891	April 1, 1911	3,150,000.00	3,150,000.00
Menominee Ext. 1st Mort. Sinking Fund	June 1, 1871	June 1, 1911	2,700,000.00	2,700,000.00
C. & N. W. Ry., Con. Sinking Fund Curry	June 16, 1895	Feb. 1, 1910	12,000,000.00	12,771,000.00
C. R. & M. R. R. 2d Div. 1st Mort.	May 1, 1860	May 1, 1910	2,500,000.00	2,322,000.00
W. & St. P. R. R. Ex. Wes. Div. 1st Mort.	Dec. 1, 1871	Dec. 1, 1910	1,375,000.00	4,375,000.00
North-Western Union Ry. 1st Mort.	Jan. 1, 1872	June 1, 1910	3,500,000.00	3,500,000.00
C. & N. W. R. R. 1st Div. 1st Mort.*	Aug. 1, 1892	Aug. 1, 1894	.....	.....
			\$ 61,549,000.00	\$ 61,549,000.00
MISCELLANEOUS OBLIGATIONS.				
Collateral Trust Bonds.				
C. & N. W. Ry. Sinking Fund of 1878, 6 per cent.	Oct. 1, 1878	Oct. 1, 1928	\$ 6,400,000.00	\$ 6,400,000.00
C. & N. W. Ry. Sinking Fund of 1879, 5 per cent.	Oct. 1, 1879	Oct. 1, 1929	15,000,000.00	8,600,000.00
C. & N. W. Ry. Extension of 1880	April 15, 1880	Aug. 15, 1926	20,000,000.00	18,622,000.00
C. & N. W. Ry. Extension of 1886	April 15, 1886	Aug. 15, 1926	.....	13,225,000.00
			\$ 33,022,000.00	\$ 33,022,000.00
DEBENTURE BONDS.				
C. & N. W. Ry. 25 years Deb. of 1900	July 1, 1884	Nov. 1, 1909	\$ 6,000,000.00	4,000,000.00
C. & N. W. Ry. 30 year Debentures	Feb. 26, 1891	April 15, 1921	10,000,000.00	7,000,000.00
C. & N. W. Sinking Fund Deb. of 1884	May 1, 1884	May 1, 1933	10,000,000.00	10,000,000.00
			\$ 21,000,000.00	\$ 21,000,000.00
Grand total.			\$118,181,000.00	\$118,181,000.00

*Issued retired at maturity.

*These bonds issued in place of first mortgage bonds of roads, the accounts of which are included in this report.

*These bonds issued in place of first mortgage bonds of roads, the accounts of which are not included in this report.

DEBT.

OBLIGATIONS, AND INCOME BONDS.

Amount outstanding.	Cash realized on amount issued.	INTEREST.			
		Date.	When payable.	Amount accrued during year.	Amount paid during year.
\$ 120,000.00		Feb. 15	Aug. 15	\$ 9,330.00	\$ 9,005.00
\$ 582,000.00		Feb. 1	Aug. 1	\$ 40,748.00	\$ 41,317.50
\$ 488,000.00		Jan. 1	July 1	\$ 28,175.00	\$ 28,227.50
\$ 1,700,000.00		Jan. 1	July 1	\$ 110,000.00	\$ 108,860.00
\$ 1,200,000.00		March 1	Sept. 1	\$ 9,170.00	\$ 9,110.00
\$ 1,250,000.00		April 1	Oct. 1	\$ 109,000.00	\$ 107,210.00
\$ 720,000.00		Jan. 1	July 1	\$ 43,300.00	\$ 43,300.00
\$ 820,000.00		April 1	Oct. 1	\$ 30,655.22	\$ 32,229.27
\$ 1,411,000.00		Jan. 1	Dec. 1	\$ 803,520.00	\$ 773,541.00
\$ 825,000.00		March 1	Sept. 1	\$ 60,000.00	\$ 60,000.00
\$ 12,317,979.13		May 1	Nov. 1	\$ 91,000.00	\$ 90,750.00
\$ 13,651,000.00		May 1	Nov. 1	\$ 45,000.00	\$ 45,000.00
\$ 1,600,000.00		Jan. 1	July 1	\$ 9,000.00	\$ 8,285.00
\$ 1,525,000.00		Jan. 1	July 1	\$ 11,200.00	\$ 11,200.00
\$ 750,000.00		Feb. 1	Aug. 1	\$ 45,000.00	\$ 42,000.00
\$ 400,000.00		March 1	Sept. 1	\$ 63,000.00	\$ 63,000.00
\$ 160,000.00		May 1	Nov. 1	\$ 11,400.00	\$ 11,000.00
\$ 600,000.00		Feb. 1	Aug. 1	\$ 42,000.00	\$ 42,000.00
\$ 1,000,000.00		March 1	Sept. 1	\$ 63,000.00	\$ 63,000.00
\$ 1,000,000.00		May 1	Nov. 1	\$ 12,000.00	\$ 12,000.00
\$ 1,000,000.00		March 1	Sept. 1	\$ 7,000.00	\$ 7,000.00
\$ 1,000,000.00		April 1	Oct. 1	\$ 10,500.00	\$ 10,500.00
\$ 1,000,000.00		March 1	Sept. 1	\$ 53,800.00	\$ 53,200.00
\$ 700,000.00		June 1	Dec. 1	\$ 72,200.00	\$ 72,200.00
\$ 1,250,000.00		March 1	Sept. 1	\$ 22,500.00	\$ 22,000.00
\$ 3,150,000.00		April 1	Oct. 1	\$ 188,700.00	\$ 188,535.00
\$ 2,700,000.00		June 1	Dec. 1	.....	.....
\$ 12,771,000.00		Feb. 1	May 1	\$ 800,000.00	\$ 907,340.00
\$ 2,322,000.00		Aug. 1	Nov. 1	\$ 163,240.00	\$ 173,187.50
\$ 4,375,000.00		May 1	Nov. 1	.....	.....
\$ 3,500,000.00		June 1	Dec. 1	\$ 296,870.00	\$ 298,000.00
\$ 3,500,000.00		March 1	Sept. 1	\$ 245,000.00	\$ 245,437.50
\$ 13,225,000.00		Feb. 1	Aug. 1	\$ 4,083.50	\$ 51,567.50
\$ 61,549,000.00		Feb. 15	Aug. 15	\$ 4,111,632.97	\$ 4,136,188.47
\$ 6,400,000.00		April 1	Oct. 1	\$ 378,300.00	\$ 378,500.00
\$ 8,600,000.00		April 1	Oct. 1	\$ 368,017.50	\$ 367,900.00
\$ 18,622,000.00		Feb. 15	Aug. 15	\$ 115,730.00	\$ 745,700.00
\$ 13,225,000.00		April 1	Oct. 1	\$ 320,400.00	.....
\$ 32,022,000.00		Feb. 15	Aug. 15	\$ 1,012,346.50	\$ 1,510,180.00
\$ 4,000,000.00		May 1	Nov. 1	\$ 200,000.00	\$ 201,850.00
\$ 7,000,000.00		April 1	Oct. 1	\$ 276,254.17	\$ 251,234.17
\$ 9,000,000.00		May 1	Nov. 1	\$ 448,333.34	\$ 448,333.34
\$ 10,000,000.00		Feb. 1	Aug. 1	\$ 654,567.51	\$ 920,329.17
\$ 21,000,000.00		May 1	Nov. 1	.....	.....
\$ 118,181,000.00		May 1	Nov. 1	\$ 8,288,547.73	\$ 8,588,706.54
Less interest collected on bonds deposited with the trustee in place of bonds issued by C. & N. W. Ry. Co. (the interest on which latter is included in the above.)					
\$ 529,400.00					
\$ 80,800,147.08					

FUNDED DEBT—CONTINUED
STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION.	Cash paid on de- livery of equip- ment.	DEFERRED PAYMENTS—PRINCIPAL.		DEFERRED PAYMENTS—INTEREST.	
		Original amount.	Amount out- standing.	Amount out- standing.	Amount paid during year.
Total	\$	32,682,000.00	\$	32,682,000.00	\$
Miscellaneous obligations	\$	32,682,000.00	\$	32,682,000.00	\$
Total miscellaneous obligations	\$	32,682,000.00	\$	32,682,000.00	\$
* Less credit to interest.					

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstand- ing.	INTEREST.	
			Amount ac- crued dur- ing year.	Amount paid during year.
Mortgage bonds	\$ 63,540,000.00	\$ 63,540,000.00	\$ 4,111,611.37	\$ 4,132,188.27
Miscellaneous obligations	32,682,000.00	32,682,000.00	985,946.50	985,790.00
Total	\$ 96,222,000.00	\$ 96,222,000.00	\$ 5,097,557.87	\$ 5,117,978.27

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 543,776.85
Bills receivable	99,158.00
Due from agents and conductors	1,770,152.05
Due from solvent companies and individuals	181,070.32
Due from United States Government	397,538.05
Balance—current liabilities	60,194.19
Total	\$ 2,961,883.26
Materials and supplies on hand	2,182,193.34

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Audited vouchers and accounts	\$ 989,377.82
Wages and salaries	1,406,000.34
Net traffic balances due to other companies	164,505.08
Dividends not called for	71,271.50
Matured interest coupons unpaid (including coupons due July 1)	314,048.02
Rents due July 1 (Albany Bridge)	60,000.00
Total	\$ 22,951,883.36

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

(Including proprietary companies whose operations are embraced in this report.)

ACCOUNT.	Total amount out- standing.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other prop- ties.	Miles.	Amount.
Capital stock	\$ 66,275,820.53	\$ 66,275,820.53	\$ 200,000.00	4,273.07	\$ 15,568.62
Bonds	114,364,500.00	114,364,500.00		4,273.07	36,764.94
Total	\$180,640,320.53	\$180,640,320.53	\$ 200,000.00	4,273.07	\$ 42,333.56

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED)
THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liab- ilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago & Northwestern Railway Company and prop- rietary companies whose operations are included in this report	\$66,275,820.53	\$114,364,500.00	\$2,961,883.36	\$183,602,203.89	4,273.07	\$ 42,964.94
Grand total	\$66,275,820.53	\$114,364,500.00	\$2,961,883.36	\$183,602,203.89	4,273.07	\$ 42,964.94

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	INCLUDED IN OPERATING EXPENSES.*	CHARGED TO INCOME ACCOUNT AS PERMANENT IMPROVEMENTS.†	CHARGED TO EQUIPMENT ACCOUNT AS PERMANENT IMPROVEMENTS.‡	CHARGED TO CONSTRUCTION ACCOUNT AS PERMANENT IMPROVEMENTS.§	TOTAL COST TO JUNE 30, 1901.	TOTAL COST TO JUNE 30, 1902.	COST PER MILE.
CONSTRUCTION—							
Right of way.....							
Grading and bridges and culvert masonry.....							
Bridges and trestles.....							
Buildings.....							
Other superstructure.....							
Buildings, furniture and fixtures.....							
Tools.....							
Engineering expenses.....							
Discount on securities sold for construction.....							
Damage and yard extensions.....							
Other items.....							
Total construction.....							
EQUIPMENT—							
Locomotives.....							
Baggage, express and postal cars.....							
Freight cars.....							
Other cars of all classes.....							
Total equipment.....							
Grand total cost construction, equipment, etc.....							
Total cost construction, equipment, etc.—State of Iowa—Proportion.....							

* On the old and more completed portions of the road petty expenditures for construction, amounting to less than \$2.50 each, are charged to operating expenses. No record is kept of these amounts.

† Details cannot be given.

‡ Credit.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 32,064,757.30	
Less operating expenses.....	19,768,562.22	
Income from operation.....		\$ 12,296,195.17
Dividends on stocks owned.....	270,692.00	
Interest on bonds owned.....	321.90	
Miscellaneous income—less expenses.....	45,263.47	
Income from other sources.....		\$ 316,877.37
Total income.....		\$ 12,613,062.54
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$ 6,690,147.99	
Taxes (taxes paid in Iowa, \$219,847.38).....	925,867.77	
Other deductions—sinking funds.....	416,475.90	
Total deductions from income.....		\$ 7,265,356.75
Net income.....		\$ 5,347,705.79
Dividends, 6 per cent, common stock.....	\$ 2,112,300.00	
Dividends, 7 per cent, preferred stock.....	1,563,345.00	
Total.....		\$ 3,675,645.00
Surplus from operations of year ending June 30, 1902.....		\$ 1,541,960.79
Surplus on June 30, 1901.....		5,821,506.56
Surplus on June 30, 1902.....		7,163,567.35

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividends received.	Valuation.
STOCKS OF OTHER COMPANIES—				
Common stock, C. St. P. M. & O. Ry. Co.....	\$ 3,200,000.00		\$ 300,000.00	
Preferred stock, C. St. P. M. & O. Ry. Co.....	2,400,000.00			
Common stock, Milwaukee, L. S. & W. Ry. Co.....	5,000,000.00			
Preferred stock, Milwaukee, L. S. & W. Ry. Co.....	1,600,100.00			
Common stock, Sioux City & Pacific Ry. Co.....	10,000.00		1,000.00	
Preferred stock, Sioux City & Pacific Ry. Co.....	33,370,000.00			
Stock of Fremont, Elkhorn & Mo. Valley Ry. Co.....	1,121,000.00			
Stock of Mo. Valley & Blair Ry. & B. Co.....	207,400.00			
Stock of Sioux City Bridge Co.....	80,000.00			
Stock of Chicago Union Transfer Ry. Co.....				
STOCKS OF C. & N. W. Ry. Co. AND PROPRIETARY COMPANIES WHOSE ACCOUNTS ARE EMBRACED IN THIS REPORT, VIZ:				
Common stock and scrip, C. & N. W. Ry. Co.....	\$ 3,331,782.53			
Preferred stock and scrip, C. & N. W. Ry. Co.....	2,384.50			
Stock of Dakota Central Ry. Co.....	200,000.00			
Stock of Princeton & Western Ry. Co.....	2,300,000.00			
Stock of Winona & St. Peter Ry. Co.....	25,000.00			
Stock of Western Town Lot Co.....	25,000.00			
Stock of Pioneer Town Site Co.....	200,000.00			
Stock of Consolidation Coal Co.....				
Total.....	\$ 41,558,967.69		\$ 370,692.00	

REPORT OF RAILROAD COMMISSIONERS.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account over-charge, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$1,846,749.65		
Less repayments—			
Tickets redeemed.....		\$ 6,242.83	
Excess fares refunded.....		34,534.42	
Total deductions.....		\$ 40,777.25	
Total passenger revenue.....			\$ 1,805,972.39
Mail.....			190,279.93
Express.....			50,362.66
Extra baggage and storage.....			2,926.40
Other items (train and station privileges).....			
Total passenger earnings.....			\$ 2,159,556.40
FREIGHT—			
Freight revenue.....	\$6,219,119.39		
Overcharge to shippers.....		\$ 60,098.24	
Other repayments.....		1,227.97	
Total deductions.....		\$ 61,326.21	
Total freight revenue.....			\$ 6,157,793.18
Other items (storage and demurrage)—total revenue less repayments.....	\$ 1,294.40	\$ 277.50	\$ 966.90
Total freight earnings.....			\$ 6,158,760.08
Total passenger and freight earnings.....			\$ 8,316,356.48
OTHER EARNINGS FROM OPERATION—			
Rents from tracks, yards, and terminals.....			\$ 47,624.48
Rents not otherwise provided for—total revenue less repayments.....	\$ 3,967.20	\$ 30.00	\$ 3,937.20
Other sources—total revenue less repayments.....	2,144.16	5.93	2,138.23
Total other earnings.....			\$ 12,709.69
Total gross earnings from operation—Iowa.....			\$ 8,316,137.91
Total gross earnings from operation—entire line.....			\$ 22,094,737.59

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
BONDS OF OTHER COMPANIES—				
Chicago, Iowa & Dakota Ry., first mortgage bonds.....	\$ 25,000.00		\$ 521.90	
Clifton Heights Land Company bonds.....				
Kennasaba, Iron Mountain & Western Railroad Company, first mortgage bonds.....	1,250,000.00			
BONDS OF CHICAGO & NORTHWESTERN RY. CO.—				
Consolidated sinking fund currency bonds.....	4,000.00			
Total.....	\$ 1,297,000.00		\$ 521.90	

* Redeemed by Clifton Heights Land Company during the year.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	Omaha to Marshallland.....	G. H. W. & St. P. Ry. Co.	\$ 993.90	
	Marshallland to Winona.....	G. H. W. & St. P. Ry. Co.	1,805.37	
	City of Zumbrota.....	Dul. Red W. & St. Ry. Co.	893.92	
	City of Council Bluffs, Ia.....	Chl. R. & Q. R. Co.	169.40	
	City of Council Bluffs, Ia.....	Chl. R. & St. P. Ry. Co.	169.40	
	City of Cedar Rapids, Ia.....	Chl. M. & St. P. Ry. Co.	68.48	
	City of What Cheer, Ia.....	What Cheer Coal Co.	314.29	
	City of Milwaukee.....	Chl. Mil. & St. P. Ry. Co.	450.00	
Total.....				\$ 4,554.36
Bridges.....	Bridge across the Mississippi river at Clinton.....	Chl. Bur. & Q. R. R. Co.	\$ 20,000.00	
Total.....				\$ 20,000.00
Grand total.....				\$ 24,758.36

MISCELLANEOUS INCOME.

ITEM.	From income.	Less expenses.	Net miscellaneous income.
Interest on notes, call loans, discounts on accounts payable, etc.....	\$ 50,931.80	\$ 4,369.41	\$ 46,562.39
Total carried to "Income account" of this report.....			\$ 46,562.39
RECEIPTS AND EXPENDITURES OF THE PROPERTIES AS LISTED IN "PROPERTY OPERATED," VIZ:			
Minnesota land grant.....	\$ 464,282.30	\$ 25,437.19	\$ 438,845.11
Michigan land grant.....	77,542.71	34,495.56	43,047.15
Wisconsin land grant.....	37,990.81	15,460.37	22,530.44
Western Iowa Land Co.....	58,682.29	13,771.63	44,910.66
Pioneer Town Site Co.....	28,144.41	21,125.10	7,019.31
Consolidation Coal Co.....	401,555.48	369,294.48	32,261.00
Total.....			\$ 566,701.50

* Carried to general balance sheet.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 41,942.30	\$ 1,490,443.14	\$ 1,532,385.44
Repairs of bridges and structures.....	81,696.00	184,164.32	265,860.32
Repairs of tracks.....	190,124.90	272,641.62	462,766.52
Repairs of ties.....	139,368.79	361,656.56	501,025.35
Repairs of fences, road crossings, signs and cattle guards.....	50,054.93	130,715.06	180,770.00
Repairs of buildings and equipment.....	139,734.37	277,800.53	417,534.90
Repairs of docks and wharves.....	10,727.00	21,476.60	32,203.60
Repairs of telegraph.....			
Total.....	\$ 1,301,598.49	\$ 2,774,526.07	\$ 4,076,124.56

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 238,069.08	\$ 993,967.91	\$ 1,232,036.99
Repairs and renewals of passenger cars.....	329,615.78	329,615.78	659,231.56
Repairs and renewals of freight cars.....		1,517,103.62	1,517,103.62
Repairs and renewals of ferry-boats, tugs, floats, and barges.....	1,135.92	2,272.44	3,408.36
Shop machinery, tools, etc.....	28,008.34	57,977.54	85,985.88
Total.....	\$ 618,168.72	\$ 2,511,322.51	\$ 3,129,491.23
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 749,285.71	\$ 1,500,144.01	\$ 2,249,429.72
Fuel for locomotives.....	802,644.22	1,600,579.18	2,403,223.40
Water supply for locomotives.....	44,706.77	89,507.48	134,214.25
All other supplies for locomotives.....	36,947.25	73,871.52	110,818.77
Wages of other trainmen.....	494,034.42	1,280,854.16	1,774,888.58
All other train supplies.....	134,646.65	111,943.93	246,590.58
Wages of switchmen, flagmen, and watchmen.....	287,227.54	573,068.69	860,296.23
Expense of telegraph, including train dispatchers and operators.....	127,291.19	354,829.87	482,121.06
Wages of station agents, clerks and laborers.....	665,118.63	1,301,614.98	1,966,733.61
Station supplies.....	39,806.11	59,853.04	99,659.15
Switching charges—balance.....		101,536.66	101,536.66
Car mileage—balance.....	54,246.21	119,677.24	173,923.45
Loss and damage.....	15,161.58	130,846.25	146,007.83
Injuries to persons.....	70,783.16	203,223.02	274,006.18
Barges, floats, tugs, ferry-boats, expenses of, including wages, fuel, and supplies.....	1,071.78	2,145.80	3,217.58
Total.....	\$ 3,511,772.22	\$ 7,650,020.85	\$ 11,161,793.05
GENERAL EXPENSES—			
Salaries of officers.....	\$ 55,071.90	\$ 111,469.91	\$ 166,541.81
Salaries of clerks.....	101,626.01	303,446.81	405,072.82
General office expenses and supplies.....	41,309.01	124,393.96	165,702.97
Agencies, including salaries and rent.....	74,841.51	140,840.31	215,681.82
Advertising.....	28,401.90	57,043.62	85,445.52
Commissions.....	44,839.00	10,751.87	55,590.87
Insurance.....	503.43	1,128.04	1,631.47
Expense of fast freight lines.....		1,188.00	1,188.00
Expense of traffic associations.....	8,266.01	42,217.01	50,483.02
Expense of stock yards and elevators.....		1,669.02	1,669.02
Rents for tracks, yards, and terminals.....	13,416.94	26,800.00	40,216.94
Rents not otherwise provided for.....	4,281.01	8,573.02	12,854.03
Legal expenses.....	32,351.73	64,714.44	97,066.17
Stationery and printing.....	55,894.90	111,997.75	167,892.65
Total.....	\$ 430,644.81	\$ 880,557.37	\$ 1,311,202.18
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 1,261,909.49	\$ 2,774,556.07	\$ 4,036,465.56
Maintenance of equipment.....	618,708.72	2,511,322.51	3,129,491.23
Conducting transportation.....	3,511,772.22	7,650,020.85	11,161,793.05
General expenses.....	430,644.81	880,557.37	1,311,202.18
Grand total.....	\$ 5,822,035.24	\$ 13,816,456.06	\$ 19,638,491.30
Percentage of expenses to earnings—entire line.....	68.68	59.05	61.65
OPERATING EXPENSES—STATE OF IOWA— (Proportional on basis of miles of road.)			
Maintenance of way and structures.....	\$ 170,725.02	\$ 735,227.89	\$ 905,952.91
Maintenance of equipment.....	108,411.11	681,576.31	789,987.42
Conducting transportation.....	655,806.47	2,082,318.29	2,738,124.76
General expenses.....	129,114.28	229,655.78	358,770.06
Total.....	\$ 1,023,146.88	\$ 3,708,808.37	\$ 4,731,955.26
Percentage of proportional expenses to earnings—Iowa.....	75.53	61.00	64.75

RENTALS PAID

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	In city of Watermeet, Mich.....	M. L. S. & W. Ry. Co.....	\$ 219.08	
	Paid F. E. & M. V. R. R. Co. across	ant track Blair to Omaha.....	7,583.29	
	Sidings at Lindwood, Wis.....	C. M. & St. P. Ry. Co.....	1,004.00	
	Sidings and spurs at Oshkosh, Wis.....	Oshkosh Transfer Co.....	5,000.25	
Total.....				\$ 14,799.32
Bridges.....	Bridge over Mississippi river at Clinton, Iowa.....	Albany Ry. Bridge Co.....	\$ 12,000.00	
Total.....				\$ 12,000.00
Terminals.....	U. P. Transfer Station at Council Bluffs, Iowa.....	Union Pacific Ry. Co.....	\$ 4,400.02	
	Deck warehouse at Milwaukee, Wis.....	Howard Morris.....	9,166.66	
Total.....				\$ 13,566.68
Grand total.....				\$ 40,276.90

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
ASSETS.	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 130,513,211.82	\$ 132,630,394.53	\$ 130,513,211.82	\$ 132,630,394.53	\$ 2,117,182.71	
Cost of equipment.....	28,401,329.00	30,560,225.30	28,401,329.00	30,560,225.30	2,158,896.30	
Stocks owned.....	12,111,073.50	32,392,130.30	12,111,073.50	32,392,130.30	10,080,056.80	
Bonds owned.....	1,317,646.66	1,317,646.66	1,317,646.66	1,317,646.66		304.63
Other permanent investments.....	650,000.00	1,146,760.00	650,000.00	1,146,760.00	496,760.00	
Cost of property consolidation.....						
Coal Co.....	608,430.12	622,054.19	608,430.12	622,054.19	13,624.06	
Western Town Lot Co. and Pioneer Town Site Co.....						
Bonds of F. E. & M. V. R. R. and Wyo. Cent. Ry. deposited with trustees as security for a like amount of bonds issued by C. & N. W. Ry. Co.....	10,235,000.00	13,235,000.00	10,235,000.00	13,235,000.00	3,000,000.00	
Cash and current assets.....	3,298,335.96	2,861,880.17	3,298,335.96	2,861,880.17	\$ 436,455.79	
OTHER ASSETS—						
Materials and supplies.....	1,850,332.01	2,182,103.34	1,850,332.01	2,182,103.34	331,771.33	
Sinking fund—trustees of.....	5,611,441.29	6,141,101.20	5,611,441.29	6,141,101.20	529,659.91	
Grand total.....	\$ 197,560,833.88	\$ 213,126,708.01	\$ 197,560,833.88	\$ 213,126,708.01	\$ 15,197,924.73	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 66,525,820.50	\$ 66,525,820.50	\$ 66,525,820.50	\$ 66,525,820.50	2,000.00	
Funded debt.....	112,570,500.00	112,570,500.00	114,294,500.00	114,294,500.00	1,724,000.00	
Current liabilities.....	2,300,446.27	2,300,446.27	2,951,883.36	2,951,883.36	491,437.14	
Accrued interest on funded debt not yet payable.....	1,377,318.10	1,377,318.10	1,387,803.54	1,387,803.54	10,485.44	
P. E. & M. V. R. R. Co.....	897,068.09	897,068.09	486,477.44	486,477.44	410,590.65	
Mo. Val. & Blair Ry. & Co.....	314,251.85	314,251.85	642,673.25	642,673.25	328,421.70	
Sinking fund installments paid.....	4,567,271.30	4,567,271.30	5,495,696.39	5,495,696.39	433,425.09	
Accretions to sinking funds.....	629,170.00	629,170.00	735,465.00	735,465.00	96,295.00	
Securities for capital stock issued.....			10,000,822.61	10,000,822.61		
Securities retired and canceled from income.....			335,000.00	335,000.00		
PROFIT AND LOSS—						
Surplus—Railroad income.....	\$ 5,621,596.56	\$ 5,621,596.56	\$ 7,161,563.35	\$ 7,161,563.35	1,541,966.79	
Surplus—Consolidation Coal Company.....	121,972.02	121,972.02	129,333.42	129,333.42	8,361.40	
Surplus from land grant, land and town lots less deferred payments on same.....	2,409,319.31	2,409,319.31	2,988,819.41	2,988,819.41	581,500.10	
Grand total.....	\$ 197,903,833.88	\$ 197,903,833.88	\$ 213,136,758.61	\$ 213,136,758.61	\$ 15,232,924.73	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

No extensions of road put in operation.

ALL LEASES TAKEN OR SURRENDERED.

No leases taken or surrendered.

ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.

No consolidations or reorganizations effected.

ALL NEW BONDS ISSUED.

The bonded debt has been increased during the year by the issue of bonds as follows:

C. & N. W. Ry., thirty year Debenture Bonds.....	\$ 2,000,000
C. & N. W. Ry., First Mortgage (Iowa Division).....	859,000
C. & N. W. Ry., Consol. S. F. Bonds.....	3,000
	\$ 2,862,000

And has been decreased by cancellation of bonds as follows:

C. R. & M. R. R. First Mortgage.....	\$ 709,000
Peninsula R. R. First Mortgage.....	2,000
Consol. S. F. of 1879, 5 per cent.....	125,000
Debentures of 1933.....	200,000
	\$ 1,034,000

Net increase..... \$ 1,794,000

ALL NEW STOCKS ISSUED.

The outstanding capital stock has been increased \$3,000 during the year on account of \$3,000 of Peninsula First Mortgage Bonds returned and cancelled.

ALL IMPORTANT PHYSICAL CHANGES.

During the year considerable work has been done in the construction of sidings, the construction and improvement of bridges and buildings, the completion of 30.71 miles of second track between Clinton and Lowden, and 12.50 miles between Lisbon and Otho. Also for change of 4.3 miles of main line from Jefferson to Coon Siding, Iowa, to be completed next year.

ALL IMPORTANT FINANCIAL CHANGES (OTHER THAN THOSE ABOVE REFERRED TO).

The following financial changes have taken place—an increased ownership of stocks of other companies, to-wit:

* Milwaukee, Lake Shore & Western R. R., common stock.....	\$ 2,649,000
* Milwaukee, Lake Shore & Western R. R., preferred stock.....	5,000,000
Missouri Valley & Blair Ry. & Bridge Company.....	30,000
Sioux City Bridge Company.....	84,500

Total..... \$ 7,793,500

* The \$7,649,000 of Milwaukee, Lake Shore & Western stock as shown above, was acquired by an exchange of \$7,574,555.55 of the Chicago & Northwestern Railway Company's common stock, heretofore held in the company's treasury.

A decreased ownership of bonds of other companies, to-wit:

Clifton Heights Land Company Bonds..... \$7,538.89

An increase in the Sinking Fund Account made up as follows:

Installment to Madison extension, Sinking Fund.....	\$ 25,000
Installment to Menominee extension, Sinking Fund.....	30,000
Installment to N. W. U. extension, Sinking Fund.....	15,000
Installment to W. & St. P. R. R. extension, Sinking Fund.....	25,000
Installment to five per cent Sinking Fund of 1879 Sinking Fund.....	142,435
Installment to Debentures of 1933 Sinking Fund.....	210,500
And the accretions of interest to various Sinking Funds.....	96,235

Total..... \$ 529,960

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

By an agreement with American Express Company, of date February 27, 1890, to be in force for five years from February 1, 1890, the Chicago & Northwestern Railway Company agrees to transport the freight of the Express Company, over all lines operated by the Railway Company, except to local points between Chicago and Milwaukee, for an annual payment of \$285,000.00 for an estimated limited tonnage, and an agreed schedule of rates for any exceptional excess of tonnage.

MAILS.

The company transports mails over any route on its lines when ordered by the United States Post-Office Department. The company receives such compensation for its services as is from time to time fixed.

SLEEPING, PARLOR OR DINING CARS.

Sleeping cars are owned by the Wagner Palace Car Company and are run on this company's lines. The car company maintains the cars and fixes and collects the charges from passengers for accommodations in same. For the use of the cars the Chicago & Northwestern Railway Company pays a mileage. It also keeps the outside of the cars cleaned, keeps the journals packed and lubricated, and furnishes linens, beds, fuel, lights, etc. Parlor cars are not run in Iowa. Dining cars are owned by the Chicago & Northwestern Railway Company, meals on which are furnished at 75 cents each.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

The cars of all transportation companies or lines are allowed to run over this company's lines, paying the regular rates and receiving mileage, and their freight having no preference over other freight of like class.

OTHER RAILROAD COMPANIES.

With Chicago, Burlington & Quincy Railroad Company, whereby that company acquires the joint use of bridge over the Mississippi River at Clinton, Iowa, at annual rental of \$20,000.00. With Chicago, Burlington & Quincy Railroad Company and Chicago, Rock Island & Pacific Railway Company, whereby these companies acquire the joint use with the Chicago & Northwestern Railway Company of certain sidings in the city of Council Bluffs, Iowa. With Union Pacific Railway Company, agreement of October 15, 1889, for the establishment of a joint through line over the lines of the contracting parties, to be in force ten years from November 1, 1889.

STEAMBOAT OR STEAMSHIP COMPANIES.

This company has no contracts with steamboat or steamship companies.

TELEGRAPH COMPANIES.

By contract with the Western Union Telegraph Company all lines of road operated by this company are afforded telegraph facilities, this company having certain wires or right to their use for the business of the railway company, commercial business being done by the telegraph company.

SECURITY FOR FUNDED DEBT.

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REPORT OF RAILROAD COMMISSIONERS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

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WHAT ROAD MORTGAGED.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		MILES.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	Total amount of mortgage.
	FROM—	TO—					
C. & N. W. Ry., first mortgage.	Clinton, Iowa.	Cedar Rapids, Iowa.	81.30	1,586.71			
C. & N. W. Ry., 2d div., first mortgage.	Marshalltown, Iowa.	Des Moines river.	54.60	10,630.74			
Maple River R. R., first mortgage.	Clinton, Iowa.	Lyons, Iowa.	60.15	4,691.00			
First mortgage (Iowa division).	Wall Lake, Iowa.	Kingsley, Iowa.	79.87	11,807.47			
Chi. & Milw. Ry., first mortgage.	Chicago, Ill.	Milwaukee, Wis.	85.00	30,000.00			
Peninsula R. R., first mortgage.	Escanaba, Mich.	Negaunee, Mich.	108.85	1,188.12			
Iowa Midland Ry., first mortgage.	Lyons, Iowa.	Anamosa, Iowa.	70.97	10,947.48			
Escanaba & Lake Superior Ry., first mortg.	Naranta, Mich.	Metropolitan.	43.30	16,028.17			
	Chicago, Ill.	Ishpeming, Mich.					
	Including branches to mines.						
	Chicago, Ill.	Mo. river opp. Omaha.					
	Chicago, Ill.	Freeport, Ill.					
	Chicago, Ill.	Fond du Lac, Wis.					
	Belvidere, Ill.	Winona, Minn.					
	Elgin, Ill.	Lake Geneva, Wis.	1,602.92	7,381.19			
	Clinton, Iowa.	Rockford, Ill.					
	Stanwood, Iowa.	Anamosa, Iowa.					
	Geneva, Ill.	Tipton, Iowa.					
	Geneva, Ill.	Batavia, Ill.					
	Chicago South Branch t.	St. Charles, Ill.					
	Montrose cut off track.	rack.					
Milwaukee & Madison Ry., first mortgage.	Milwaukee, Wis.	Madison, Wis.	82.90	19,512.30			
	Gales, Ill.	Woodman, Wis.					
Chicago & Tomah R. R., first mortgage.	Madison, Wis.	Madison, Wis.	151.76	15,010.54			
Chi., Mil. & No. W. Ry., first mortgage.	Ipswich, Wis.	Platteville, Wis.					
	Lancaster Junction.	Lancaster, Wis.					
Menominee River R. R., first mortgage.	Powers, Mich.	Quinnesec, Mich.	34.71	16,187.37			
Menom. River R. R., exten., first mortgage.	Quinnesec, Mich.	Wisconsin State line.	6.35	25,117.74			
Des Moines & Minn. R. R., first mortgage.	Lancaster Junction.	Jewell Junction, Iowa.	32.34	10,451.90			
Dakota Cent. Ry., 1st mortg. (W. & St. P. con.)	Watertown, S. D.	Redfield, S. D.	71.60	13,060.00			
W. & St. P. R. R., second (now first) mortgage.	Minneapolis, Minn.	St. Peter, Minn.	138.00	11,433.23			
Dakota Cent. Ry., first mortgage (So. E. div.).	Ipswich, Wis.	Madison, Wis.	124.40	15,657.46			
Boch. & No. Minn. Ry., first mortgage.	Rochester, Minn.	Zumbrota, Minn.	34.48	8,169.93			
Plainview R. R., first mortgage.	Eyota, Minn.	Plainview, Minn.	15.01	6,622.22			
Minnesota Valley Ry., first mortgage.	Sleepy Eye, Minn.	Redwood Falls, Minn.	34.40	6,147.54			
Om. C. P. & St. P. Ry., first mortgage.	Des Moines, Iowa.	Muchlineau, Iowa.	64.00	25,000.00			
C. & N. W. Ry., first mortgage of 1884.	Cedar Rapids, Iowa.	Des Moines river.	122.00	6,363.28			
Northern Illinois Ry., first mortgage.	Belvidere, Ill.	Spring Valley, Ill.	35.78	10,926.10			
Madison exten., first mortgage, sinking fund.	Madison, Wis.	Winona Junction, Wis.	119.10	24,369.69			
Menominee exten., first mortg., sinking fund.	Ft. Howard, Wis.	Escanaba, Mich.	114.10	31,657.16			
	Chicago, Ill.	Ft. Howard, Wis.					
	Escanaba, Mich.	Negaunee, Mich., and iron mines.					
C. & N. W. Ry., consolidated—sinking fund currency.	Chicago, Ill.	Clinton, Iowa.	798.22	16,392.30			
	Chicago, Ill.	Freeport, Ill.					
	Belvidere, Ill.	Madison, Wis.					
	Elgin, Ill.	Richmond, Ill.					
	Rockford, Ill.	Kenosha, Wis.					
	Des Moines river.	Mo. river opp. Omaha.	145.00	15,588.23			
	St. Peter, Minn.	Watertown, S. D.	181.96	25,051.42			
	Milwaukee, Wis.	Fond du Lac, Wis.	62.62	55,885.76			
	Issued on pledge of collateral bonds, which are secured by first mortgages (maturing same date as this mortgage) on lines as follows:						
	Mapleton, Iowa.	Onawa, Iowa.					
	Lake City, Iowa.	Wall Lake, Iowa.					
	Columbia, S. D.	Vake, N. D.					
	Redfield, S. D.	Gettysburg, S. D.					
	Doland, S. D.	Groton, S. D.					
	Janesville, Wis.	Evansville, Wis.					
	Kingsley, Iowa.	Merrill, Iowa.	317.29	17,000.67			
	Cedar Rapids, Iowa, cut off.						
	Iron River, Mich.	Watersmeet, Mich.					
	Ishpeming, Mich.	Michigamme and Bra.					
	Lake Geneva, Wis.	Williams Bay, Wis.					
	Montrose, Ill.	No. Evanston, Ill.					
	Crystal Falls, Mich.	Hemlock Mine, Mich.					
	And for bonds of other companies deposited with trustee as collateral, viz:						
	Fremont, Elk. & Mo. Valley R. R. Co., consolidated bonds.						10,675.000
	Wyoming Central Ry. Co., first mortgage bonds.						2,500.000
	Issued on pledge of collateral bonds, which are secured by first mortgages (maturing same date as this mortgage) on lines as follows:						
	Tracy, Minn.	Dakota State line.					
	Eyota, Minn.	Chatfield, Minn.					
	Stanwood, Iowa.	Tipton, Iowa.					
	Michigan State line near Spread Eagle.						
	to Wisconsin State line.						
	Sheboygan, Wis.	Princeton, Wis.					
	Janesville, Wis.	Afton, Wis.					
	Carroll, Iowa.	Kirkman, Iowa.					
	Manning, Iowa.	Audubon, Iowa.	1,041.50	13,400.16			
	Wisconsin State line.	Iron River, Mich.					
	Stager, Mich.	Crystal Falls.					
	Branches to mines.						
	Trempealeau.	Galesville, Wis.					
	Sycamore, Ill.	Cortland, Ill.					
	Tama, Iowa.	Elmore, Iowa.					
	Eagle Grove, Iowa.	Hawarden, Iowa.					

SECURITY FOR FUNDED DEBT—CONTINUED.

CLASS OF BOND OR OBLIGATION.	WHEAT ROAD MORTGAGES.		MILES.	Amount of mortgage per mile.	What equip-ment mortgaged.	What in-come mortgaged.	What secur-ities mortgaged.
	FROM—	TO—					
C. & N. W. Ry. sinking fund of 1899—6 per cent and 5 per cent—Continued	Miss. line near Ekron.	Wentz & D.					
	Brookings, S. D.	Waterbury, S. D.					
	Brookings, S. D.	Yankton, S. D.					
	Brookings, S. D.	Yankton, S. D.					
	Brookings, S. D.	Yankton, S. D.					
C. & N. W. Ry. 25-year debentures of 1900							
C. & N. W. Ry. sinking fund debentures of 1900							
C. & N. W. Ry. 25-year debentures of 1901							

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

EMPLOYEES AND SALARIES—STATE OF IOWA

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	10	620	6,000.00	10.34
General office clerks.....	10	2,120	13,450.00	4.94
Station agents.....	173	84,168	334,314.15	3.98
Other station men.....	241	77,231	323,000.85	4.19
Engineers.....	307	90,001	446,627.53	4.96
Firemen.....	145	105,980	530,553.08	4.98
Conductors.....	330	74,555	332,400.70	4.45
Other trainmen.....	489	130,806	341,105.01	2.60
Machinists.....	144	43,672	91,807.56	2.08
Carpenters.....	112	68,347	138,880.48	2.02
Other shopmen.....	308	177,784	278,978.63	1.57
Section foremen.....	127	71,681	278,508.08	3.87
Other trackmen.....	1,103	304,445	663,337.93	2.35
Switchmen, flagmen and watchmen.....	179	96,927	119,734.00	1.24
Telegraph operators and dispatchers.....	126	35,638	81,003.57	2.26
All other employees and laborers.....	754	70,513	155,480.62	1.95
Total (including general officers)—Iowa.....	4,594	1,466,092	2,853,492.97	1.95
Less general officers.....	10	620	6,000.00	10.34
Total (excluding general officers)—Iowa.....	4,584	1,465,472	2,847,492.97	1.94
DISTRIBUTION OF ABOVE—ESTIMATED—				
General administration.....	15	4,025	16,610.22	4.18
Maintenance of way and structures.....	3,630	521,787	814,531.01	1.56
Maintenance of equipment.....	433	138,155	239,507.22	1.91
Conducting transportation.....	2,525	792,455	1,761,344.61	2.22
Total (including general officers)—Iowa.....	4,584	1,466,092	2,853,492.97	1.95
Less general officers.....	10	620	6,000.00	10.34
Total (excluding general officers)—Iowa.....	4,574	1,465,472	2,847,492.97	1.94
Total (including general officers)—entire line.....	21,149	8,019,637	13,015,477.28	1.97

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	1,680,629	
Number of passengers carried one mile.....	72,050,400	
Average distance carried—miles.....	43.87	
Total passenger revenue.....		\$ 1,805,972.38
Average amount received from each passenger.....		1.07.45
Average receipts per passenger per mile.....		.02.607
Estimated cost of carrying each passenger one mile.....		2.138,559.40
Total passenger earnings.....		1,808.64
Passenger earnings per mile of road.....		1.17.603
Passenger earnings per train mile.....		
FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue.....	3,264,226	
Number of tons carried one mile.....	682,638,400	
Average distance haul of one ton—miles.....	216	
Total freight revenue.....		\$ 6,157,814.08
Average amount received for each ton of freight.....		1.92.173
Average receipts per ton per mile.....		.01.880
Estimated cost of carrying one ton one mile.....		.00.542
Total freight earnings.....		6,158,800.38
Freight earnings per mile of road.....		5.265.97
Freight earnings per train mile.....		1.22.444

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$ 7,903,796.46
Passenger and freight revenue per mile of road.....	8,865.01
Passenger and freight earnings.....	8,397,358.00
Passenger and freight earnings per mile of road.....	7,137.71
Gross earnings from operation.....	8,310,137.31
Gross earnings from operation per mile of road.....	7,144.71
Expenses (proportional on basis of miles of road).....	5,380,992.76
Expenses per mile of road.....	4,623.31

TRAIN MILEAGE—

Miles run by passenger trains.....	1,800,720
Miles run by freight trains.....	4,992,378
Miles run by mixed trains.....	170,008
Total mileage trains earning revenue.....	6,963,106
Miles run by switching trains.....	1,533,455
Miles run by construction and other trains.....	442,325
Grand total train mileage.....	8,938,886
Mileage of loaded freight cars—north or east.....	34,947,594
Mileage of loaded freight cars—south or west.....	34,451,318
Mileage of empty freight cars—north or east.....	16,345,384
Mileage of empty freight cars—south or west.....	14,248,419
Average number of loaded cars in train.....	19.71
Average number of empty cars in train.....	13.08
Average number of tons of freight in train.....	136.75
Average number of tons of freight in each loaded car.....	10

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	15,351,398
Number of passengers carried one mile.....	342,098,494
Average distance carried—miles.....	22.41
Total passenger revenue.....	\$ 7,497,445.42
Average amount received from each passenger.....	48.569
Average receipts per passenger per mile.....	82.185
Estimated cost of carrying each passenger one mile.....	51.740
Total passenger earnings.....	8,619,400.93
Passenger earnings per mile of road.....	2,017,10,947
Passenger earnings per train mile.....	1.07,366

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	15,769,548
Number of tons carried one mile.....	2,301,821,902
Average distance haul of one ton—miles.....	145
Total freight revenue.....	\$ 23,320,913.03
Average amount received for each ton of freight.....	1,47,995
Average receipts per ton per mile.....	10.914
Estimated cost of carrying one ton one mile.....	50.666
Total freight earnings.....	23,320,913.03
Freight earnings per mile of road.....	5,465,00,208
Freight earnings per train mile.....	1.45,341

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 30,728,204.95
Passenger and freight revenue per mile of road.....	7,191,16,676
Passenger and freight earnings.....	21,971,832.54
Passenger and freight earnings per mile of road.....	7,432,16,915
Gross earnings from operation.....	22,904,737.39
Gross earnings from operation per mile of road.....	7,303,91,377
Expenses.....	19,768,502.22
Expenses per mile of road.....	4,030,31,124

TRAIN MILEAGE—

Miles run by passenger trains.....	7,539,339
Miles run by freight trains.....	13,550,308
Miles run by mixed trains.....	660,249

Total mileage trains earning revenue.....	21,093,139
Miles run by switching trains.....	7,373,109
Miles run by construction and other trains.....	1,579,393

Grand total train mileage.....

Mileage of loaded freight cars—north or east.....	37,580,000
Mileage of loaded freight cars—south or west.....	32,550,445
Mileage of empty freight cars—north or east.....	18,439,300
Mileage of empty freight cars—south or west.....	16,035,190
Average number of loaded cars in train.....	19.71
Average number of empty cars in train.....	13.08
Average number of tons of freight in train.....	136.75
Average number of tons of freight in each loaded car.....	10

Switching trains are allowed mileage at the rate of six miles per hour.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from other roads and originating on this road, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	494,578	15,741	510,317	25.28
Flour.....	7,000	10,394	17,394	8.40
Other mill products.....	8,020	9,108	17,128	8.70
Hay.....	32,710	4,960	37,670	1.85
Tobacco.....	228	20	248	0.12
Fruit and vegetables.....	30,173	9,972	40,145	2.47
PRODUCTS OF ANIMALS—				
Live stock.....	380,020	7,701	387,721	19.80
Dressed meats.....	6,414	218	6,632	3.25
Other packings, house products.....	36,400	3,935	40,335	2.02
Poultry, game and fish.....	4,216	69	4,285	0.21
Wool.....	500	18	518	0.01
Hides and leather.....	4,306	342	4,648	0.23
PRODUCTS OF MINES—				
Anthracite coal.....	349	3,558	3,907	0.19
Bituminous coal.....	479,967	30,714	510,681	25.80
Coke.....	94	821	915	0.45
Ores.....	3,705	3,705	7,410	0.37
Stone, sand, and other like articles.....	32,343	7,707	40,050	2.00
PRODUCTS OF FOREST—				
Lumber.....	131,100	90,476	221,576	11.03
MANUFACTURES—				
Petroleum and other oils.....	8,601	600	9,201	0.46
Sugar.....	7,287	514	7,801	0.42
Iron, pig and blooms.....	4,367	182	4,549	0.24
Iron and steel rails.....	521	33	554	0.01
Other castings and machinery.....	4,702	1,802	6,504	0.33
Bar and sheet metal.....	4,912	336	5,248	0.27
Cement, brick, and lime.....	16,600	6,281	22,881	1.20
Agricultural implements.....	6,789	2,404	9,193	0.45
Wagon, carriages, tools, etc.....	4,672	3,204	7,876	0.40
Wine, liquors, and beers.....	2,934	676	3,610	0.18
Household goods and furniture.....	30,567	8,809	39,376	1.95
MERCHANDISE.....	76,550	14,602	91,152	4.54
MISCELLANEOUS—				
Other commodities not mentioned above.....	35,714	8,031	43,745	2.23
Total tonnage—Iowa.....	1,760,547	349,443	2,109,990	100
Total tonnage—entire line.....	12,378,662	3,292,494	15,671,156	

DESCRIPTION OF EQUIPMENT

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	15	196	186	Westinghouse	None	None
Freight.....	12	529	607	Westinghouse	None	None
Switching.....	1	155	112	Westinghouse	None	None
Total locomotives.....	28	880	805		None	
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	70	378	378	Westinghouse	378	Miller.
Second-class passenger cars.....		38	28	Westinghouse	28	Miller.
Combination passenger cars.....		49	49	Westinghouse	49	Miller.
Dining cars.....		9	9	Westinghouse	9	Miller.
Parlor cars.....		11	11	Westinghouse	11	Miller.
Baggage, express and postal cars.....	12	137	137	Westinghouse	137	Miller.
Other cars in passenger service.....		29	29	Westinghouse	19	Miller.
Total.....	82	661	661		661	
CARS IN FREIGHT SERVICE—						
Box cars.....	2,226	16,899	3,576	Westinghouse	12,528	Chicago.
Flat cars.....	286	2,573	962	Westinghouse	525	Janney.
Stock cars.....		1,961	126	Westinghouse	126	Chicago.
Coal cars.....		1,604	26	Westinghouse	20	Chicago.
Refrigerator cars.....		230	20	Westinghouse	20	Chicago.
Other cars (ore cars).....	* 48	4,131	2,857	Westinghouse	1,053	Chicago.
Total.....	2,462	27,467	7,341		6,756	Janney.
CARS IN COMPANY'S SERVICE—						
Locomotives.....	5	35	5	Westinghouse		
Boxboe cars.....	35	496	None			
Other road cars.....	4	125	None			
Officers and paymasters.....	2	2	None	Westinghouse	8	Miller.
Heavy steam snow plows.....	2	2	None			
Total.....	46	656	13		8	
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE.	*180					
Total cars owned.....	2,104	28,784	8,015		7,419	
Grand total cars.....	2,104	28,784	8,015		7,419	

*Decrease

RENEWALS OF RAILS AND TIES

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at this point.	KIND.	Number.	Average price at distribution point.	
Steel.....	3,361,878	75.5	28.51	Oak.....	239,832	42	50
				Cedar, hemlock, ash and elm.....	192,255	42	49
Total steel.....	3,361,878	75.5	28.51	Total.....	432,087		

CHICAGO & NORTHWESTERN RAILWAY COMPANY

MILEAGE. MILEAGE OF ROAD OPERATED.

	LIVE REPRESENTED BY CAPITAL STOCK.			Line of pro- prietary com- panies.	Lines operated under lease.	Lines operated under con- tract, etc.	Lines operated, under track, and right-of-way.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.*	
	Main line.	Branches and spurs.	Line of pre- rietary com- panies.							Iron.	Steel.
Miles of single track	160.45	1,611.45	788.47	None	None	None	47	1,791.94	None	448.28	1,896.70
Miles of second track	150.45	1,611.45	788.47	None	None	None	None	206.71	101.88	None	308.59
Miles of third track	225.45	2,255.45	None	None	None	None	None	None	None	None	None
Miles of fourth track	None	None	None	None	None	None	None	None	None	None	None
Miles of fifth track	None	None	None	None	None	None	None	None	None	None	None
Miles of yard track and sidings*	1,044.27	None	133.47	None	None	None	4.27	1,284.41	151.81	29.38	970.48
Total mileage operated (all tracks)	9,725.19	1,661.40	343.94	None	None	None	51.13	5,941.46	193.79	773.17	5,904.45

3. MILEAGE OF LINE BY STATES AND TERRITORIES

STATE OR TERRITORY.		LIME REPRESENTED BY CAPITAL STOCK.		LIME OPERATED UNDER LEASE.		LIME OPERATED UNDER CONTRACT, ETC.		TOTAL MILEAGE, EXCLUDING TRACKS.		LIME OPERATED UNDER TRACK-MADE FISHBONE.		RAILS. ⁺	
		Males lime.		Line of private companies.		Line operated under contract, etc.		Line owned and operated during year.				From Steel.	
		Branches sold.	apars.	Line of private companies.	Line operated under lease.	Line operated under contract, etc.	Line owned and operated during year.	Total mileage, excluding tracks.	Line operated under track-made fishbone.				
Illinois.....		608.41	103.75	16.56	None	None	None	501.95	None	446.28	2,928.70	From	Steel.
Indiana.....		545.50	94.50	16.56	None	None	None	440.55	None	446.28	2,928.70	From	Steel.
Michigan.....		153.19	243.00	None	None	None	None	790.53	None	446.28	2,928.70	From	Steel.
Minnesota.....		268.13	34	414.00	None	None	None	414.47	None	446.28	2,928.70	From	Steel.
South Dakota.....		744.13	None	None	None	None	None	744.13	None	446.28	2,928.70	From	Steel.
North Dakota.....		14,428	None	None	None	None	None	14,428	None	446.28	2,928.70	From	Steel.
Total mileage—x operated (single track),.....		1,433.15	1,611.25	1,198.47	None	None	None	1,373.07	None	446.28	2,928.70	From	Steel.
II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.													
Illinois.....		400.21	103.75	None	None	None	None	501.97	None	446.28	2,928.70	From	Steel.
Indiana.....		548.26	94.50	None	None	None	None	790.53	None	446.28	2,928.70	From	Steel.
Michigan.....		153.19	243.00	None	None	None	None	790.53	None	446.28	2,928.70	From	Steel.
Minnesota.....		333.12	34	414.00	None	None	None	1,151.13	None	446.28	2,928.70	From	Steel.
South Dakota.....		744.13	None	None	None	None	None	744.13	None	446.28	2,928.70	From	Steel.
North Dakota.....		14,428	None	None	None	None	None	14,428	None	446.28	2,928.70	From	Steel.
Total mileage owned (single track),.....		1,433.15	1,611.25	1,198.47	None	None	None	1,373.07	None	446.28	2,928.70	From	Steel.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA

LOCOMOTIVES.	COAL—TONS.		WOOD—CORDS.		Total fuel consumed—tons.	Miles run.	Average pounds of steam per mile.
	Anthracite.	Bituminous.	Hard.	Soft.			
Passenger.....	67,550	670	1,540	68,768	1,858,005	74.01	
Freight.....	277,098	1440	3,050	280,592	5,062,200	110.83	
Switching.....	46,770	603	1,092	47,763	1,635,273	38.36	
Construction.....	11,082	190	324	12,304	441,829	25.30	
Total.....	404,492	2,922	5,916	409,338	8,998,028	90.90	
Average cost at distributing point.....	\$ 1.86 01	\$ 2.48	\$ 2.48				

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	16	1	13	1	3	0	30	2
Falling from trains and engines.....	10	1	1	1	1	0	13	2
Overhead obstructions.....	12	1	1	1	1	0	15	3
Collisions.....	1	1	1	1	1	1	4	4
Derailments.....	1	1	1	1	1	1	4	4
At high way crossings.....	1	1	1	1	1	1	4	4
At stations.....	1	1	1	1	1	1	4	4
Other causes.....	1	1	1	1	1	1	4	4
Total.....	9	42	1	15	2	4	12	66

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS		TRESPASS- ING.		NOT TRES- PASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions		4						
Other train accidents								
At highway crossings								
At stations								
Other causes	11		9	11			1	11
Total	1	6	9	11	7	3	16	

*Injured—Caving in of bank, 1; unloading bar of iron from baggage car, 1-2.

+Killed—Fell from train, 1

*Killed—Walking on track, 5; attempting to cross between freight cars, 1; crawling under cars, 1; jumping on trains, 3; threw himself in front of train, 1—11.

Injured—Walking on track, 1; attempting to cross between freight cars, 3; crawling under freight cars, 1; getting on moving train, 5; attempting to rescue injured child, 1—12.

CHARACTERISTICS OF LOAD.

[illegible]

REPORT OF RAILROAD COMMISSIONERS

CHARACTERISTICS OF ROAD-CONCRETE.

WORKING DIVISIONS OR BRANCHES.				ALIGNMENT.		PROFILE.						
FROM—	TO—	Length.	Number of curves.	Aggregate length of curved line—miles.	Length of straight—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.	
MADISON DIVISION—												
Winona.....	Winona.....	222.00	221	51.91	175.00	34.30	129	2,055.8	89.57	2,184.0	82.04	
Belvidere.....	Winona.....	41.00	10	1.69	39.31	2.69	10	71.0	2.48	41.49	1.51	
Alton.....	Janesville.....	3.96	3	0.03	2.93	0.97	3	23.2	0.03	3.99	0.03	
Winona Junction.....	La Crosse.....	3.96	3	0.03	2.93	0.97	3	23.2	0.03	3.99	0.03	
La Crosse.....	La Crosse.....	4.88	4	1.47	3.41	1.46	10	1.34	0.11	4.99	0.11	
Jewett.....	Platteville.....	12.04	28	2.00	0.04	2.04	13	180.0	0.32	12.36	0.32	
Lancaster Junction.....	Lancaster.....	12.04	28	2.00	0.04	2.04	13	180.0	0.32	12.36	0.32	
Waukegan.....	Southport Junction.....	10.98	17	1.91	8.97	1.11	10	280.0	0.34	11.32	0.34	
Waukegan Junction.....	Waukegan Junction.....	10.98	17	1.91	8.97	1.11	10	280.0	0.34	11.32	0.34	
Valley Junction.....	Neeshah.....	15.06	15	1.13	13.93	1.13	15	46.8	1.56	16.63	1.56	
Total.....	Total.....	509.37	504	124.46	384.91	104.84	270	4,413.6	289.33	5,003.4	105.10	
WINONA & ST. PETER DIVISION—												
Waterbury.....	Waterbury.....	222.00	96	5.95	216.05	6.95	222	4,234.0	124.57	224	3,964.5	
Plainview Junction.....	Plainview.....	13.61	20	0.59	11.47	0.01	6	168.0	4.10	8	273.0	
Chattfield Junction.....	Chattfield.....	11.47	20	0.79	9.67	0.76	6	32.0	1.10	12	8.00	
Chattfield Junction.....	Chattfield.....	11.47	20	0.79	9.67	0.76	6	32.0	1.10	12	8.00	
Manitou Junction.....	Manitou.....	3.75	4	0.55	3.20	1.12	10	175.0	0.00	12	175.0	
Steeple eye.....	Redwood Falls.....	24.40	4	0.97	23.43	8.40	10	142.0	0.00	12	142.0	
Tracy.....	Minnesota State Line.....	44.40	40	1.05	43.35	8.40	20	719.0	24.57	20	12.10	
Total.....	Total.....	448.48	200	70.00	377.50	115.35	378	5,851.0	140.67	294	4,932.5	
DACOTA DIVISION—												
Minnesota State Line.....	Pierre.....	200.11	66	13.81	186.30	48.64	120	1,058.2	79.67	120	1,004.2	
James Valley Junction.....	Oakes.....	131.95	18	3.20	128.00	60.89	178	801.3	28.80	175	803.7	
Waterson Junction.....	Waterson.....	14.25	17	0.25	13.00	1.00	10	107.0	0.00	10	107.0	
Waterson Junction.....	Waterson.....	14.25	17	0.25	13.00	1.00	10	107.0	0.00	10	107.0	
Ireland.....	Ireland.....	38.84	8	0.86	37.98	15.46	21	94.5	10.43	21	127.5	
Irondale.....	Irondale.....	123.40	26	1.71	121.69	26.85	29	994.5	44.28	29	1,153.1	
Conville.....	Conville.....	25.46	15	3.35	22.11	4	11	573.1	14.10	11	591.0	
Total.....	Total.....	535.30	231	31.47	403.83	85.00	496	5,285.3	171.17	472	5,281.4	

[illegible]

REPORT OF RAILROAD COMMISSIONERS.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Average length—feet and inches.	Minimum height—feet and inches.	Maximum height—feet and inches.	ITEM.	Number.	Height of lowest part above surface of rail—feet and inches.
BRIDGES—					OVERHEAD HIGHWAY CROSSINGS—		
Stone.....	21	40	40	40	Bridges.....	4	19.2
Iron.....	31	3,710	150	324	Trestles.....	8	19.6
Wooden.....	19	2,050	120	267			
Combination.....	19	3,941	122	344			
Total.....	118	16,650					
Trestles.....	1,705	147,343	54	1,806	OVERHEAD RAILWAY CROSSINGS—		
					Bridges.....	33	20
					Conduits.....	19	19
					Trestles.....	43	17.10
					Total.....	9	

Gauge of track—4 feet 8½ inches; 1,163.12 miles.

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

MILES OF LINE.	MILES OF WIRE.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Name of operating company.
None.....	696.30	.....	696.30	.....	.....	.....
	254.00	.....	354.00	.....	.....	.....

* Owned jointly with Western Union Telegraph Company. (See below.)

+ For company business only.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	SAME OF OWNER.	SAME OF OPERATING COMPANY.
1,462.36	3,312.00	Western Union Telegraph Co.....	1,106.56 by C. & N. W. Ry. Co. for company's business only; 2,535.66 by Western Union Telegraph Co. 1,107.56 by Western Union; also by C. & N. W. Ry. Co. for company's business.
.....	354.00	Western Union Telegraph Co. and C. & N. W. Ry. Co., jointly.....	Western Union Telegraph Co. and C. & N. W. Ry. Co. for company's business.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Ames Coal Transportation Co.	Menasha Wooden Ware Co.
American Refrigerator Transportation Co.	Morris Refrigerator Line.
Anglo-American Provision Co.	Mather Stock Car Co.
Armour & Co.	Matthiessen & H., Zinc Co.
Ames Palace Horse Car Co.	Manhattan Oil Co.
Arnold Refrigerator Car Co.	Mahala & Chapell.
American Tank Line.	Merriam & Morgan, P. Co.
American Live Stock Transportation Co.	Michigan Ammonia W.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

American Cotton Oil Co.	Mich. Salt Line.
Atlanta Stone, Coal & L. L.	Muir Tank Line.
Abernathy Fur Co.	Menasha Chair Co.
Bear Creek Refrigerator Co.	Merchants Despatch Transportation Co.
Barrett & Barrett.	Midland Line.
Button, P. W.	National Furnace Co.
Burton Stock Car Co.	National Oil Co.
Blue Line.	National Linseed Oil Co.
Chicago Refrigerator Car Co.	N. Y. & Cleveland Gas Coal Co.
California Fruit Transportation Co.	National Fruit Despatch.
Canada Cattle Car Co.	New England Car Co.
Cudahy Refrigerator Line.	National Despatch Line.
Cudahy Milwaukee Refrigerator Line.	Omaha Packing Co.
Crystal Oil Works.	Paragon Refining Co.
Crocker Chair Co.	Pennsylvania Refining Co.
Coates' Tank Line.	Pitts. L. Sup. Iron Co.
Cold Blast Transportation Co.	Pabst Brewing Co.
Climax Gasoline Co.	Paine Lumber Co.
Corn-Planter Refining Co.	Peerless Tank Co.
Craig Oil Co.	Producers Oil Co.
Consolidated Bar Transportation Co.	Pullman Palace Car Co.
Columbus & Hoeking Coal and Iron Co.	Rend, W. P.
Cupples, S., Wooden Ware Co.	Rend, W. P. & Co.
Chicago Stock Car Co.	Richardson Bros.
Canadian Pacific Despatch.	Rumely, M. & Co.
Canadian Southern Line.	Ramage, S. Y.
Cedar Rapids Refrigerator Exp.	Red Line.
Case Threshing Machine Co.	Railway Car Association.
Calumet Iron & Steel Co.	Racine Wagon & Carriage Co.
Deer Lake Furnace.	Sun Oil Line.
Dodd, J., Packing Co.	St. Louis Refrigerator Car Co.
Empire Oil Works.	Southern Despatch Lumber Line.
Eagle Consolidated Refining Co.	Silberhorn Packing Co.
Ellsworth & Co.	Sheboygan Chair Co.
Excelsior Oil Co.	Swift Refrigerator Transportation Co.
Eastman Frl. C. H. Co.	Street's Stable Car Line.
Erie Despatch.	St. Charles Car Co.
Empire Line.	Smith, E. C.
Fairbank, N. K. & Co.	Southern Iron Car Line.
Goodell Refrigerator Car Co.	Standard Oil Co.
Groene Oil Works.	Somers Coal Co.
Grossman Palace Horse Car Co.	Spring Valley Coal Co.
Green Line.	S. E. Farrett Manufacturing Co.
Great Eastern Line.	Schofield, Schurmer & Teagle.
Havens, C. B. & Co.	Tropical Transportation Co.
Hammond Refrigerator Line.	Thatcher, A. T.
Hodgman, G. B., Manufacturing Co.	Titusville Oil Works.
Inter-State Transit Co.	Union Line.
Iron Car Express Coal Line.	Union Tank Line.
Inter-National Packing Co.	Union Refrigerator Transit Co.
Indep. Refining Co.	Wisconsin Furnace Co.
Inter-National Oil Works.	Weaver, Getz & Co.
Kansas City Dressed Beef Line.	Washington Ref. Co.
Keystone Palace Horse Car Line.	Wells, T. E., & Co.
Kenawah Valley Po. S.	Waverly Oil Co.
Live Poultry Transportation Co.	White Star Transportation Line.
Mann Bros.	White Line.
Mattson Manufacturing Co.	

STATE OF ILLINOIS,
COUNTY OF COOK, } ss.

We, the undersigned, Marvin Hughitt, President, and J. B. Redfield, Auditor, of the Chicago & Northwestern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

MARVIN HUGHITT,
President.
J. B. REDFIELD,
Auditor.
J. F. CLEVELAND,
Notary Public.

Subscribed and sworn to before me this 3d day of September, 1892.

SUPPLEMENTAL REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—

Judge N. M. Hubbard, Cedar Rapids, Iowa.
Judge J. G. Cook, Webster City, Iowa.
Division superintendents for Iowa—
M. Hopkins, Boone, Iowa.
Hugh M. Hughes, Eagle Grove, Iowa.

Page 11. Total mileage owned in Iowa, main line, single track... 353.12
Total mileage owned in Iowa, branches... 810.60

Grand total of Iowa mileage... 1,163.72
Miles of second track in Iowa... 96.54
Miles of yard track and sidings in Iowa... 261.76

Total mileage operated in Iowa... 1,483.42
Miles of second track built during the year in Iowa... 48.80

Page 17. Capital stock representing road in Iowa—
Common—proportional... \$ 12,028,109.46
Preferred—proportional... 6,080,698.56

Total—proportional... \$ 18,108,808.02
Amount per mile of road... \$ 15,568.62
Number of shares... 181,981
Number of shares held in Iowa... 4,777
Number of stockholders in Iowa... 18

Page 19.	Funded debt representing road in Iowa—proportional..	\$ 31,120,738.32
Page 19.	Cost of property in Iowa: If belonging to more than one corporation, owned, leased or operated, the cost of each separately—proportional.....	\$ 44,430,437.02
Page 35.	Net earnings per train mile, passenger trains—Iowa.....	\$ 27,296
	Net earnings per train mile, freight trains—Iowa.....	47,679
Page 43.	Operating expenses per train mile, passenger trains—Iowa—proportional expenses.....	85,306
	Operating expenses per train mile, freight trains—Iowa—proportional expenses.....	74,760
	Proportional operating expenses per mile of road—Iowa (1,163.12 miles).....	4,626.31
	Taxes in Iowa.....	218,647.38
	Interest on bonded debt in Iowa—proportional.....	1,649,296.39
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—proportional on basis of car and locomotive mileage—	
	1—Number of passenger cars.....	118
	2—Number of baggage, mail and express cars.....	41
	3—Number of parlor cars.....	3
	4—Number of dining cars.....	2
	5—Number of box freight cars.....	5,940
	6—Number of stock cars.....	596
	7—Number of platform and coal cars.....	1,448
	8—Number of other cars.....	1,621
	Total.....	9,173
	10—Number of locomotives.....	279
Page 79.	Fencing in Iowa—	
	1—Miles of fencing on your road in Iowa.....	2,190.00
	2—Miles of unfenced road in Iowa (including station grounds).....	63.62
	Tonnage crossing Mississippi River bridge at Clinton, Iowa, for the year ending June 30, 1892—	
	East bound, number of tons.....	1,477,793
	West bound, number of tons.....	530,996
	Total tons.....	2,108,789

STATE OF ILLINOIS,
COUNTY OF COOK, } ss.

We, the undersigned, M. Hughitt, President, and J. B. Redfield, Auditor, of the Chicago & Northwestern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

M. HUGHITT,
President.
J. B. REDFIELD,
Auditor.

Subscribed and sworn to before me this 1st day of October, 1892.

J. F. CLEVELAND,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892

HISTORY.

Name of common carrier making this report:

Chicago, Rock Island & Pacific Railway Company.

Date of organization:

June 20, 1880.

Under laws of what government, state or territory organized? If more than one, name all;
give references to each statute and all amendments thereof:

Laws of Illinois and Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of
each, and all amendments of same:

Consolidation under laws of the States of Illinois and Iowa, of the—

Chicago, Rock Island & Pacific Railroad Company;

Iowa Southern & Missouri Northern Railroad Company;

Newton & Monroe Railroad Company;

Atlantic & Southern Railroad Company;

Avoca, Macedonia & Southwestern Railroad Company;

Atlantic & Audubon Railway Company.

Date and authority for each consolidation:

June 20, 1880—Laws of States of Illinois and Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
R. P. Flower.....	New York City.....	June, 1886.
Benj. Brewster.....	New York City.....	June, 1886.
H. R. Bishop.....	New York City.....	June, 1886.
Henry M. Flagg.....	New York City.....	June, 1886.
Alexander E. Orr.....	New York City.....	June, 1886.
David Dows, Jr.....	New York City.....	June, 1886.
Alex. T. Van Nest.....	Chicago, Ill.....	June, 1886.
Hugh Riddle.....	Chicago, Ill.....	June, 1886.
H. H. Porter.....	Chicago, Ill.....	June, 1886.
Marshall Field.....	Chicago, Ill.....	June, 1886.
John DeKoven.....	Chicago, Ill.....	June, 1886.
R. E. Cable.....	Rock Island, Ill.....	June, 1886.
Geo. G. Wright.....	Des Moines, Iowa.....	June, 1886.

Total number of stockholders at date of last election?

Three thousand six hundred and thirty-four.

Date of last meeting of stockholders for election of directors?

June 1st, 1892.

Give post office address of general office.

Chicago, Ill.

Give post office address of operating office.

Chicago, Ill.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	R. E. Cable.....	Chicago, Ill.
First Vice-President.....	Benj. Brewster.....	New York City.
Second Vice-President.....	W. G. Purdy.....	Chicago, Ill.
Third Vice-President.....	H. A. Parker.....	Chicago, Ill.
Secretary.....	W. G. Purdy.....	Chicago, Ill.
Treasurer.....	W. G. Purdy.....	Chicago, Ill.
Assistant to the President.....	A. Kimball.....	Davenport, Ia.
General Counsel.....	Thos. F. Withrow.....	Chicago, Ill.
General Attorney.....	Thos. S. Wright.....	Chicago, Ill.
General Attorney.....	M. A. Low.....	Topeka, Kan.
Auditor.....	F. W. Porter.....	Chicago, Ill.
Assistant Auditor.....	T. F. Morris.....	Topeka, Kan.
General Manager.....	E. St. John.....	Chicago, Ill.
Assistant General Manager.....	W. I. Allen.....	Chicago, Ill.
General Superintendent.....	H. F. Boyce.....	Chicago, Ill.
General Superintendent.....	C. Dunlap.....	Topeka, Kan.
Division Superintendent.....	C. L. Ewing.....	Chicago, Ill.
Division Superintendent.....	W. H. Sillwell.....	Des Moines, Ia.
Division Superintendent.....	C. N. Gilmore.....	Des Moines, Ia.
Division Superintendent.....	H. A. White.....	Trenton, Mo.
Division Superintendent.....	H. J. Hill.....	Horion, Kan.
Division Superintendent.....	C. H. Hubbell.....	Colorado Springs, Col.
Division Superintendent.....	S. B. Hovey.....	Herington, Kan.
Traffic Manager.....	W. M. Sage.....	Chicago, Ill.
General Freight Agent.....	J. M. Johnson.....	Chicago, Ill.
General Freight Agent.....	D. Atwood.....	Topeka, Kan.
General Passenger and Freight Agent.....	John Sebastian.....	Chicago, Ill.
Assistant General Passenger Agent.....	Geo. L. Rhoades.....	Chicago, Ill.
Assistant Gen'l Passenger and Ticket Agt.....	S. F. Boyd.....	Chicago, Ill.
General Baggage Agent.....	J. D. Marston.....	Chicago, Ill.
Superintendent of Telegraph.....	A. R. Swift.....	Chicago, Ill.
Land Commissioner.....	J. L. Drew.....	Davenport, Ia.

PROPERTY OPERATED.

NAME	TERMINALS		Mile of line for each road named	Mile of line for each class of road
	FROM —	TO —		
Chicago, Rock Island & Pacific Ry	Chicago, Ill.	Council Bluffs, Ia.	408.81	
	Edgerton, Junction, Mo	Aspersworth, Kan	28.54	
	Washington, Ia	Kearnyville, Ia	79.00	
	South Englewood, Ill	South Chicago, Ill	11.86	
	Wilton, Ia	Line Rlp, Ia	4.06	
	Newton, Ia	Monroe, Ia	22.00	
	St. Charles, Ia	St. Charles and Winterset, Ia	14.56	
	Menlo, Ia	Guthrie Center, Ia	24.54	
	Atlantic, Ia	Audubon, Ia	24.54	
	Atlantic, Ia	Oran, Ia	17.11	
	Avoca, Ia	Oran, Ia	31.84	
	Avoca, Ia	Harian, Ia	4.00	
	Alt. Zion, Ia	Kennasqua, Ia	4.00	
	South St. Joseph, Mo	Rea, Mo	14.76	
	Kansas City, Mo	Armstrong, Kan	3.40	
	St. Joseph, Mo	Liberal, Kan	43.34	
	Elwood, Kan	Liberal, Kan	26.21	
	Herrington, Kan	Chickasha, T.T.	26.21	
	Herrington, Kan	Salina, Kan	36.53	
	Salina, Kan	Salina, Kan	36.53	
	Salina, Kan	Bellevue, Neb	31.53	
	Salina, Kan	Bellevue, Neb	31.53	
	McFarland, Kan	Bellevue, Neb	105.08	5,143.75
	McFarland, Kan	Bellevue, Neb	105.08	
	Peoria & Bureau Junction, Ill	Peoria, Ill	46.70	
	Peoria, Ill	Peoria, Ill	46.70	
	Reedley, Ia	Des Moines, Ia	162.70	
	Reedley, Ia	Des Moines, Ia	162.70	
	Cammon, Mo	Cammon, Mo	54.36	
	Council Bluffs, Ia	St. Charles, Mo	54.36	
	Keosauqua, Mo	South Omaha, Neb	7.00	363.00
	Keosauqua, Mo	South Omaha, Neb	7.00	
	Lincoln, Col	South Omaha, Neb	46.21	
	Lincoln, Col	Denver, Col	165.29	
	Denver, Col	Pueblo, Col	110.00	
	Denver & Rio Grande R. R			337.08
	Keokuk & Des Moines R. R			
	Hannibal & St. Joseph R. R			
	Union Pacific Ry			
Denver & Rio Grande R. R				3,174.05
Total mileage operated				

CAPITAL STOCK

DESCRIPTION.	Number of shares authorized.	Par value of shares	Total par value authorized.	Total amount issued and outstanding.	Amount.		DIVIDENDS PAID DURING THE YEAR.
					Rate.		
CAPITAL STOCK—							
Common	500,000	\$100.00	\$50,000,000.00	\$16,355,420.00	20.00	\$1,384,571.60	
Fractional strip				200.00			
Total	500,000	\$100.00	\$50,000,000.00	\$16,355,620.00		\$1,384,571.60	
<p style="text-align: center;">MANAGER OF PAYMENT FOR CAPITAL STOCK.</p>							
Number of shares issued during the year.	Cash realized on amount issued during the year.	Total number of shares issued.	Total cash realized.	REMARKS.			
None	\$41,560	41,560	\$4,156,000.00				
None	\$410,000	410,000	\$41,900,000.00				
None	\$61,560	61,560	\$6,156,000.00				
Total							
<p>Issued for cash, common</p> <p>Issued for reorganization, common</p>							

REPORT OF RAILROAD COMMISSIONERS

FUNDED DEBT.

CLASSES OF BOND OR OBLIGATION.	TIMES.		When due.	Amount of author-ized issue.	Amount issued.	Amount outstand-ing.	Cash required on amount issued.	Rate.	INTEREST.		
	Date of issue.	When paid.							When ac-crued dur-ing year.	Amount ac-crued dur-ing year.	Amount paid during year.
Chicago & Northwestern Thirty year debenture Extension and collateral	1887	1891	1894	5,000,000	5,000,000	5,000,000	5,000,000	4.00	Jan. 1, 1891	250,000.00	250,000.00
	1887	1891	1894	12,500,000	12,500,000	12,500,000	12,500,000	4.00	Jan. 1, 1891	625,000.00	625,000.00
	1887	1891	1894	20,000,000	20,000,000	20,000,000	20,000,000	4.00	Jan. 1, 1891	1,000,000.00	1,000,000.00
	1887	1891	1894	20,000,000	20,000,000	20,000,000	20,000,000	4.00	Jan. 1, 1891	1,000,000.00	1,000,000.00
Chicago & Northwestern Thirty year debenture Extension and collateral	1884	1891	1894	2,225,000.00	2,225,000.00	2,225,000.00	2,225,000.00	4.00	Jan. 1, 1891	111,250.00	111,250.00
	1884	1891	1894	2,225,000.00	2,225,000.00	2,225,000.00	2,225,000.00	4.00	Jan. 1, 1891	111,250.00	111,250.00
	1884	1891	1894	2,225,000.00	2,225,000.00	2,225,000.00	2,225,000.00	4.00	Jan. 1, 1891	111,250.00	111,250.00
Grand total.....				\$ 9,450,000.00	\$ 9,450,000.00	\$ 9,450,000.00	\$ 9,450,000.00			\$ 4,725,000.00	\$ 4,725,000.00

STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION:		DEFERRED PAYMENTS—PRINCIPAL:			DEFERRED PAYMENTS—INTEREST:					DATE:	
	Cash paid on delivery of equipment	Original amount.	Amount outstanding.	Original amount.	Amount outstanding.	Amount received during year.	Amount paid during year.				
Miscellaneous obligations.....	0	222,500.00	222,500.00	0	0	0	161,400.00	0	161,400.00	0	161,400.00
Total miscellaneous obligations.....	0	222,500.00	222,500.00	0	0	0	161,400.00	0	161,400.00	0	161,400.00

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY. 212

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount owing year.	Amount paid during year.
Mortgage bonds.	\$ 50,823,000.00	\$ 30,823,000.00	\$2,585,265.00	\$2,585,265.00
Miscellaneous obligations.	3,228,000.00	3,228,000.00	161,400.00	161,400.00
Debenture bonds.	3,000,000.00	3,000,000.00	25,000.00	25,000.00
Total.	\$ 56,851,000.00	\$ 36,851,000.00	\$2,871,785.00	\$2,871,785.00

CURRENT ASSETS AND LIABILITIES

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES

Cash	\$ 316,863.49
Notes receivable	41,850.73
Due from agents	611,850.73
Net traffic balances due from other companies	1,263.95
Due from solvent companies and individuals	222,074.19
Balance—current liabilities	458,375.07
Total	\$ 1,642,068.19
Materials and supplies on hand	\$ 1,103,939.90

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1907

Loans and bills payable	802,481.25
Audited vouchers and accounts	730,941.00
Wages and salaries	48,604.94
Total	\$ 1,662,027.19

RECAPITULATION

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT

ACCOUNT.	Total amount outstanding.	Apportionment to railroads.	Apportionment to other properties.	AMOUNT PER MILE OF ROAD.	
				Miles.	Amount.
Capital stock.....	\$ 46,156,000.00	\$ 46,156,000.00		2,743.75	18,822.93
Bonds	56,897,000.00	33,620,000.00	2,277,000.00	2,743.75	10,548.87
Total	\$ 103,043,000.00	\$ 79,776,000.00	\$ 2,277,000.00	2,743.75	\$6,304.80

8. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED)
THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, Rock Island & Pac.	\$ 44,136,000.00	\$50,629,000.00	\$1,662,008.13	\$101,427,008.13	17,243.78	\$5,880.50
Pacific & Eastern Valley	1,536,000.00			1,536,000.00	46.70	\$3,288.65
Rock Island & Des Moines	4,150,000.00	\$ 750,000.00		4,900,000.00	100.00	\$49.00
Des Moines & Ft. Dodge	5,041,280.00	3,072,000.00		8,113,280.00	183.76	\$40.40
Grand total.	\$56,822,280.00	\$50,451,000.00	\$1,612,008.13	\$107,915,288.13	38,091.41	\$2,830.01

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Expenditures during year not including interest charged to construction or equipment.	Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
Construction.....	\$ 4,222,754.42	\$ 81,269,808.88	\$ 85,516,653.30	\$ 21,167.80
Total construction.....	\$ 4,222,754.42	\$ 81,269,808.88	\$ 85,516,653.30	\$ 21,167.80
Equipment.....	\$ 1,675,365.50	\$ 13,479,372.64	\$ 14,551,748.47	\$ 3,303.00
Total equipment.....	\$ 1,675,365.50	\$ 13,479,372.64	\$ 14,551,748.47	\$ 3,303.00
Total cost construction, equipment, etc.—State of Iowa.....	\$ 5,898,120.25	\$ 94,749,181.52	\$ 100,068,401.77	\$ 24,470.80

EARNINGS FROM OPERATION

ITEM.	Total receipts.	Deductions in account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 5,177,514.96		\$ 5,177,514.96
Total passenger revenue.....			\$ 5,177,514.96
Mail.....			450,185.87
Express.....			372,869.25
Extra baggage and storage.....			50,149.48
Other items.....			158,628.79
Total passenger earnings.....			\$ 6,149,388.45
FREIGHT—			
Freight revenue.....	\$ 12,825,703.64		\$ 12,825,703.64
Total freight revenue.....			\$ 12,825,703.64
Total freight earnings.....			\$ 12,825,703.64
Total passenger and freight earnings.....			\$ 18,975,092.09
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....			\$ 337,379.28
Telegraph companies.....			9,492.85
Rents from tracks, yards, and terminals.....			80,774.66
Rents not otherwise provided for.....			96,622.11
Total other earnings.....			\$ 424,268.90
Total gross earnings from operation.....			\$ 19,399,361.00
EARNINGS FROM OPERATION—LOWA—			
Passenger earnings.....			\$ 1,703,820.86
Mail.....			149,050.90
Express.....			116,154.80
Freight.....			3,862,596.93
Car mileage.....			72,172.15
Telegraph.....			2,984.66
Rentals.....			30,421.07
Total.....			\$ 6,974,111.31

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 19,399,361.00
Less operating expenses.....	19,040,394.35
Income from operation.....	\$ 3,589,966.65
Dividends on stocks owned.....	\$ 95,750.64
Miscellaneous income—less expenses.....	129,960.57
Income from other sources.....	\$ 215,114.21
Total income.....	\$ 3,824,831.47
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 5,871,780.00
Rents.....	1,008,007.16
Taxes.....	763,066.57
Other deductions.....	815.50
Total deductions from income.....	\$ 7,643,669.23
Net income.....	\$ 1,728,195.15
Dividends, 3 per cent, common stock.....	\$ 1,384,674.00
Total.....	\$ 1,384,674.00
Surplus from operations of year ending June 30, 1892.....	\$ 343,521.15
Deficit on June 30, 1891.....	439,561.44
Deficit on June 30, 1892.....	\$ 83,040.29

RENTALS RECEIVED.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	Port Byron to Rock Island, Ill.	Chl., Mil. & St. P. R. R.	\$ 15,000.00	
	Ottumwa to Harvey, Ia.	Wabash R. R.	19,162.40	
	South Chicago Branch.	R. & O. R. R.	5,000.00	
	South Chicago Branch.	C. & C. T. R. R.	5,000.00	
	South Chicago Branch.	C. & D. I. R. R.	7,300.00	
	Beverly to Leavenworth.	L. & St. J. R. R.	1,500.00	
	Hutchinson to McPherson.	Union Pacific R. R.	1,775.40	
	Virginia to Beatrice.	R. C. W. & N. W. R. R.	4,941.02	
Total.....				\$ 71,680.82
Yards.....	Chicago.	L. & M. S. R. R.	\$ 12,984.30	
	Moscow.	R. C. E. & N. R. R.	1,300.00	
Total.....				\$ 14,284.30
Grand total rentals received.....				\$ 85,965.12

MISCELLANEOUS INCOME.

Interest received from C. K. & N. Railway.....	\$ 94,200.49
Premium on five per cent bonds sold.....	8,506.26
Agricultural lands sold.....	59,633.62
Total.....	\$ 162,340.37

OPERATING EXPENSES.

ITEM.	Chargeable to freight traffic.	Chargeable to passenger traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$44,909.92	\$92,619.32	\$1,371,549.14
Repairs of bridges	127,149.06	83,711.49	210,860.55
Repairs of tracks	124,807.28	180,705.44	305,512.72
Repairs of bridges and culverts	186,456.19	374,093.41	560,549.60
Repairs of fences, road crossings, grade	35,627.80	35,962.10	71,589.90
Repairs of buildings	178,590.43	194,811.77	373,402.20
Total	\$1,231,209.43	\$1,706,942.94	\$2,938,152.37
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$18,729.94	\$44,118.26	\$62,848.20
Repairs and renewals of passenger cars	304,267.82	744,454.00	\$1,048,721.82
Repairs and renewals of freight cars	713,117.76	1,228,570.25	\$1,941,688.01
Total	\$1,116,115.52	\$1,816,142.51	\$2,932,258.03
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men	\$20,474.93	\$10,600.20	\$31,075.13
Fuel for locomotives	475,738.04	719,555.00	\$1,195,293.04
Water supply for locomotives	14,690.70	78,875.84	\$93,566.54
All other supplies for locomotives	20,494.44	31,297.45	\$51,791.89
Wages of other train men	290,039.14	628,866.54	\$918,905.68
All other train supplies	63,020.45	107,023.28	\$170,043.73
Expense of telegraph, including train dispatchers and operators	180,214.94	152,215.64	\$332,430.58
Wages of station agents, clerks, and laborers	656,134.23	990,644.00	\$1,646,778.23
Station supplies	62,541.90	85,056.77	\$147,598.67
Car mileage—balance	14,561.96	314,197.39	\$328,759.35
Loss and damage	30,730.55	60,331.36	\$91,061.91
Injuries to persons	17,248.54	96,994.51	\$114,243.05
Other expenses	107,569.30	107,569.30	\$215,138.60
Total	\$2,484,977.49	\$4,034,092.27	\$6,519,069.76
GENERAL EXPENSES—			
Salaries of officers	\$100,800.13	\$24,374.71	\$125,174.84
Salaries of clerks	247,306.16	275,603.19	\$522,909.35
Agents, including salaries and rent	89,472.84	91,219.45	\$180,692.29
Advertising	51,191.83	77,734.84	\$128,926.67
Legal expenses	60,448.80	106,494.59	\$166,943.39
Stationery and printing	582,380.20	884,404.58	\$1,466,784.78
Other general expenses	1,391,229.43	1,706,942.94	\$2,098,172.37
Total	\$2,484,977.49	\$4,034,092.27	\$6,519,069.76
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$1,231,209.43	\$1,706,942.94	\$2,938,152.37
Maintenance of equipment	1,116,115.52	1,816,142.51	\$2,932,258.03
Conducting transportation	2,484,977.49	4,034,092.27	\$6,519,069.76
General expenses	582,380.20	884,404.58	\$1,466,784.78
Grand total	\$5,421,224.05	\$7,967,582.25	\$13,388,806.30
Percentage of expenses to earnings—entire line			67.81
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$390,261.46	\$16,517.25	\$406,778.71
Maintenance of equipment	190,273.50	\$19,654.94	\$209,928.44
Conducting transportation	625,733.63	1,129,215.25	\$1,754,948.88
General expenses	149,502.82	303,743.28	\$453,246.10
Total	\$1,355,771.41	\$1,669,130.72	\$3,024,902.13
Percentage of expenses to earnings—Iowa			75.69

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1901.	JUNE 30, 1902.	YEAR ENDING JUNE 30, 1902.
Item.	Total.	Item.	Total.
Cost of road	\$1,300,808.88		\$1,300,808.88
Cost of equipment	13,475,392.64		14,321,248.47
Stocks owned	2,843,981.25		2,843,981.25
Bonds owned	5,910,101.87		5,910,101.87
Other permanent in- vestments			
Leases and invest- ments	50,868.50		50,868.50
Advances to C. & N. Ry.	2,150,507.73		2,150,507.73
Cash and current as- sets	1,213,180.21		1,183,632.51
OTHER ASSETS—			
Materials and sup- plies	915,231.12		1,190,038.40
Sinking fund	191,000.00		191,000.00
C. & N. Ry. & P. stock owned	12,100.00		12,100.00
C. & N. Ry. & P. 8 per cent bonds	400,000.00		400,000.00
C. & N. Ry. & P. 5 per cent bonds	401,000.00		401,000.00
Profit and loss	438,361.44		53,649.28
Grand total	\$10,931,182.87		\$112,868,098.18

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1901.	JUNE 30, 1902.	YEAR ENDING JUNE 30, 1902.
Item.	Total.	Item.	Total.
Capital stock	\$4,150,000.00		\$4,150,000.00
Funded debt	51,123,400.00		52,547,000.00
Current liabilities	2,850,162.87		1,623,088.19
Additional and improve- ment account	8,213,000.00		8,213,000.00
Grand total	\$16,336,562.87		\$179,868,098.18

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bond grants	Dividends on stock grants	Cash.	Total.
Poor & Byrnes Valley			\$15,000.00	\$15,000.00
Rocky & Des Moines	\$27,500.00		8,334.82	\$35,834.82
Des Moines & Ft. Dodge	104,800.00		38,551.90	\$143,351.90
Chicago, Kansas & Nebraska			60,417.91	\$60,417.91
Rainbow & St. Joseph			42,696.66	\$42,696.66
Deer & Rio Grande			174,323.16	\$174,323.16
Union Pacific			153,569.41	\$153,569.41
Missouri River Bridges			130,474.65	\$130,474.65
Total rents	\$242,300.00		\$783,837.10	\$1,025,137.10

REPORT OF RAILROAD COMMISSIONERS

IMPORTANT CHANGES DURING THE YEAR.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

New line has been constructed, and was put in operation April 17, 1902, from Minco, I. T., to Chickasha, I. T., 18.27 miles.

ALL NEW BONDS ISSUED.

Five per cent extension and collateral bonds have been issued to the amount of \$2,765,000.
Five per cent thirty year debenture bonds have been issued to the amount of \$2,000,000.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA
EXPRESS COMPANIES.

The United States Express Company runs over all lines operated by this company, for which they pay a specified annual rental.

WATER.

The government pays a specified amount per mile per annum based on weight of mails and regulations imposed by Congress and the Post Office Department.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are owned jointly by this company and the Pullman Palace Car Company; earnings are divided equally between the companies. Dining cars are owned and operated by this company.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None

OTHER RAILROAD COMPANIES.

2000-2001

STEAMSHIP OR STEAMBOAT COMPANIES.

Name: _____

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns and operates the telegraph lines used by this company. This company furnishes operators and receives a portion of earnings.

OTHER CONTRACTS

None

EMPLOYEES AND SALARIES—STATE OF IOWA—PROPORTIONAL.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
	None.	None.	None.	None.
General officers	1	1	90,269.47	1.92
General office clerks	1	1	90,269.47	1.92
Station agents	277	86,701	143,231.31	1.58
Other station men	109	33,714	58,738.90	1.73
Engine men	109	33,714	126,863.48	3.47
Firemen	149	43,829	146,593.44	3.33
Conductors	109	33,714	127,537.81	3.78
Other trainmen	170	52,730	110,626.68	2.08
Machinists	244	77,674	151,285.00	1.92
Carpenters	428	121,964	244,084.16	1.98
Other shopmen	200	63,540	110,837.60	1.73
Section foremen	1,236	366,754	421,411.96	1.10
Other track men	428	121,964	244,084.16	1.98
Switchmen, flagmen, and watchmen	130	41,620	90,485.43	2.16
Telegraph operators and dispatchers	101	31,013	74,094.24	2.38
All other employes and laborers	3,950	1,137,815	2,304,571.30	1.98
Total (including general officers)—Iowa	3,950	1,137,815	2,304,571.30	1.98
Less general officers	1	1	90,269.47	1.92
Total (excluding general officers)—Iowa	3,949	1,137,814	2,214,301.83	1.98
DEPARTMENT OF ABOVE—				
Maintenance of way and structures	1499	467,493	571,747.64	1.23
Maintenance of equipment	860	275,230	543,294.00	1.95
Conducting transportation	1046	314,744	1,217,058.96	2.48
Total (including general officers)—Iowa	3950	1,137,815	2,304,571.30	1.98
Less general officers	1	1	90,269.47	1.92
Total (excluding general officers)—Iowa	3949	1,137,814	2,214,301.83	1.98
Total (including general officers)—entire line	12299	3,911,974	7,658,111.45	1.94

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY. 319

SECURITY FOR FUNDED DEPT.

[illegible]

*All equipment purchased for account of said lines.
 †All equipment purchased for account of said lines.
 ‡All equipment purchased for account of said lines.

* All equipment purchased for account of said lines.

REPORT OF RAILROAD COMMISSIONERS.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—		5,994,402
Number of passengers carried earning revenue		224,529,350
Number of passengers carried one mile		40
Average distance carried—miles	\$ 5,177,514.96	
Total passenger revenue	34	
Average amount received from each passenger	22,208	
Average receipts per passenger per mile	65.238	
Estimated cost of carrying each passenger one mile	5,149,392.45	
Total passenger earnings	1,779.07	
Passenger earnings per mile of road—5,559.68 miles	04.829	
Passenger earnings per train mile		
FREIGHT TRAFFIC—		6,632,343
Number of tons carried of freight earning revenue	1,187,967,489	
Number of tons carried one mile	197	
Average distance haul of one ton—miles	\$ 11,329,792.64	
Total freight revenue	1.08	
Average amount received for each ton of freight	21.885	
Average receipts per ton per mile	40.667	
Estimated cost of carrying one ton one mile	12,355,730.64	
Total freight earnings	3,065.49	
Freight earnings per mile of road	1.27,369	
Freight earnings per train mile		
PASSENGER AND FREIGHT—		\$ 17,793,306.50
Passenger and freight revenue	5,005.81	
Passenger and freight revenue per mile of road	18,675,176.09	
Passenger and freight earnings	2,075.56	
Passenger and freight earnings per mile of road	13,696,644.59	
Gross earnings from operation	5,498.88	
Gross earnings from operation per mile of road	29,696,644.59	
Expenses	2,727.38	
Expenses per mile of road		
TRAIN MILEAGE—		5,494,732
Miles run by passenger trains	9,855,925	
Miles run by freight trains	16,129,267	
Total mileage trains earning revenue	3,209,329	
Miles run by switching trains	996,467	
Miles run by construction and other trains	39,464,415	
Gross total train mileage	62,605,965	
Mileage of loaded freight cars—north or east	37,659,629	
Mileage of empty freight cars—north or east	21,258,978	
Mileage of empty freight cars—south or west	36.1	
Average number of freight cars in train	12.3	
Average number of loaded cars in train	3.9	
Average number of empty cars in train	130.78	
Average number of tons of freight in train	7.90	
Average number of tons of freight in each loaded car		

FREIGHT TRAFFIC MOVEMENT.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain			1,263,542	22.42
Flour			119,633	1.83
Other mill products			50,569	.39
Hay			79,977	1.13
Fruit and vegetables			69,706	1.13
Broom corn			8,002	.13
Grass and flax seed			47,536	.79
PRODUCTS OF ANIMALS—				
Livestock			514,705	8.59
Dressed meats			34,132	.56
Other packinghouse products			11,696	.19
Wool			7,125	.12
Hides and leather			10,494	.17
PRODUCTS OF MINES—				
Anthracite coal			90,692	1.34
Bituminous coal			976,111	16.15
Coke			8,406	.12
Iron			42,606	.66
Stone, sand and other like articles			311,209	5.00
Salt			5,647	.09
PRODUCTS OF FOREST—				
Lumber			567,181	9.49
Railroad ties			65,122	.75
MANUFACTURES—				
Petroleum and other oils			84,902	1.40
Sugar			75,119	1.25
Drain tile			34,345	.57
Iron-pig and bloom			89,504	1.46
Iron and steel rails			69,828	1.16
Other castings and machinery			14,004	.23
Bar and sheet metal			28,325	.45
Cement, brick and lime			333,915	5.96
Agricultural implements			44,239	.73
Wagons, carriages, tools, etc.			10,440	.17
Wines, liquors and beers			26,975	.43
Household goods and furniture			31,191	.50
Fence wire			24,506	.41
MERCHANDISE.				
Other commodities not mentioned above			769,281	11.75
MISCELLANEOUS—				
Other commodities not mentioned above			34,979	.58
Total tonnage			6,632,343	100.00

REPORT OF RAILROAD COMMISSIONERS.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH BRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	13	161	161	Westinghouse.	None.	None.
Freight.....		295	197	Westinghouse.	None.	None.
Switching.....		91	16	Westinghouse.		
Total locomotives.....	13	547	374			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	10	125	125	Westinghouse.	125	Miller.
Second-class passenger cars.....		47	47	Westinghouse.	47	Miller.
Combination passenger cars.....		40	37	Westinghouse.	36	Miller.
Emigrant cars.....		10	9	Westinghouse.	13	Miller.
Dining cars.....		12	12	Westinghouse.	13	Miller.
Parlor cars.....		37	37	Westinghouse.	37	Miller.
Sleeping cars.....	6	47	47	Westinghouse.	49	Miller.
Baggage, express, and postal cars.....	96	96	96	Westinghouse.	5	Miller.
Other cars in passenger service.....		5	5	Westinghouse.		
Total.....	21	413	400		408	
CARS IN FREIGHT SERVICE—						
Box cars.....	1,000	9,821	3,653	Westinghouse.	6,501	
Flat cars and coal cars.....		2,416	296	Westinghouse.	506	
Stock cars.....	200	2,002	636	Westinghouse.	1,120	
Refrigerator cars.....		125	125	Westinghouse.	125	
Total.....	1,200	14,417	4,609		8,343	
CARS IN COMPANY'S SERVICE—						
Derrick cars.....		256	5	None.	None.	None.
Caboose cars.....		142	None.	None.	124	Janney.
Other road cars.....		142	None.	None.	None.	None.
Total.....		437			124	
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE.....		612		None.	None.	None.
Total cars owned.....	1,221	15,879	5,600		8,874	
Total cars total cars.....	1,221	15,879	5,600		8,874	

* Freight cars are equipped with automatic couplers as follows: Janney, 5,833; Safford 2,373; Gould, 29; Dowling, 3; Foxe, 9; Chicago, 99; Miller, 5—total, 8,343.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IS USE.		LINE IS OWNED BY CAPITAL STOCK.					New line constructed during year.		RAILS.		
Main line.		Branches and spurs.		Line of private property.	Line operated under lease.	Line operated under contract.	Line operated under right of way.	Total mileage operated.	Mileage constructed during year.	Steel.	Iron.
Miles of single track.	408.81	3,344.94	132.00	477.95	4,474.00	18.38	18.38	5,021.76	5,021.76	5,021.76	5,021.76
Miles of second track.	180.00	35.00	35.00	35.00	255.00	12.00	12.00	307.00	307.00	307.00	307.00
Miles of yard track and sidings.	240.92	202.11	31.32	401.26	344.26	11.47	11.47	587.75	295.49	295.49	295.49
Total mileage operated.		930.73	3,952.14	43.32	979.98	4,778.15	34.60	5,109.55	2,700.10	2,700.10	2,700.10

B. MILEAGE BY STATES AND TERRITORIES.

B. MILEAGE BY STATES AND TERRITORIES.

[illegible]

1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314</
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Mileage owned (single track)		Mileage owned (double track)	
Illinois	391.00	7.50	789.40
Iowa	700.00	442.80	700.00
Missouri	316.81	221.30	638.57
Nebraska		1,030.00	133.80
Norfolk		198.97	46.97
Colorado		107.50	1,030.00
Indian Territory		84.00	167.50
Alabama		56.40	84.00
		56.40	56.40
Total mileage owned (single track)	498.81	2,244.34	167.80
		2,745.75	2,553.34

REPORT OF RAILROAD COMMISSIONERS.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price per ton including point.	KIND.	Number.	Average price per tie including point.	
Steel.....	9,227	70	29.61	Oak.....	226,814	.36	
				Burntized.....	181,870	.43	
Total steel.....	9,227		29.61	Cedar.....	9,647		
				Total.....	418,340		

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION.							
	Bituminous coal—tons.	Soft wood—cords.	Official fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.		
Passenger.....	17,915	5,608	176,707	6,482,732	54.50		
Freight.....	362,714	8,828	368,000	9,825,005	74.96		
Switching.....	161,406	2,481	63,162	3,539,256	21.37		
Construction.....	17,140	677	17,858	997,407	23.36		
Total.....	614,305	17,654	636,025	20,864,413	61.18		
Average cost at distributing point east of Missouri river.....	1.60	2.20					
Average cost at distributing point west of Missouri river.....	2.40	2.80					

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.		EMPLOYEES.							
		TRAINMEN		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....		2	1	1				4	1
Falling from trains and engines.....									
Collisions.....		2	2					2	1
Other train accidents.....									
At stations.....									
Walking on track.....									
Fell from hand car.....		8	2	1		3	4	12	7
Total.....		8	3	1		3	4	12	7

KIND OF ACCIDENT.		OTHERS.							
		PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At highway crossings.....									
Other causes.....									
Walking on track.....									
Getting on moving train.....									
Total.....		2	4	2	3	4	6	6	9

CHARACTERISTICS OF ROAD.

FROM—		TO—		ALIGNMENT.		PROFILE.			
				Length of straight.		Ascending grades—feet.		Descending grades—feet.	
		Average length of curves.		Length of level line.		Number.		Number.	
		Miles.		Miles.		Sum of ascents.		Sum of descents.	
						Feet.		Feet.	
						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
						Feet.		Feet.	
						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
						Feet.		Feet.	
						Aggregate length.		Aggregate length.	
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						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
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						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
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						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
						Feet.		Feet.	
						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
						Feet.		Feet.	
						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
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						Sum of ascents.		Sum of descents.	
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						Ascending grades—miles.		Descending grades—miles.	
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						Ascending grades—miles.		Descending grades—miles.	
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						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
						Feet.		Feet.	
						Aggregate length.		Aggregate length.	
						Ascending grades—miles.		Descending grades—miles.	
						Number.		Number.	
						Sum of ascents.		Sum of descents.	
						Feet.		Feet.	

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA

ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.	ITEM.	Number.	Height of lowest shore—feet and line.
BRIDGES—					OVERHEAD HIGHWAY CROSSINGS—		
Stone.....	196	2,720	4	31	Bridges.....	0	19.6
Iron.....	136	15,371	8	150	Trestles.....	0	19.10
Wooden.....	25	3,632	70	125	Total.....	18	
Combination.....	13	2,584	85	155			
Total.....	445	25,914			OVERHEAD RAILWAY CROSSINGS—		
Trestles.....	1,302	107,805			Bridges.....	1	20
					Trestles.....	1	20
					Total.....	2	

Gauge of track, 4 feet 8½ inches; 750.63 miles.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING CO.
1,011.65	4,000.97	The Western Union Telegraph Co.	The Western Union Telegraph Co.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

American Cotton Oil Co.	Keystone Palace Horse Car Co.
American Live Stock Transportation Co.	Kanawha Valley R. Stock Co.
American Refrigerator Transportation Co.	Kansas City Refrigerator Car Co.
American Tank Line.	Kansas Manufacturers Despatch.
Anglo-American Provision Co.	Liquid Freight Line.
Atlantic Coast Line.	Lima Oil Co.
Arnot, M. H.	Live Poultry Transportation Co.
Armour & Co.	Monaca W. Ware Co.
Armour Packing Co.	Merchants Despatch Transportation Co.
Atlanta Stone, Coal & Lime Co.	Midland Line.
Allen Paper Car Wheel Co.	Mutual Oil Co.
Abernathy Furniture Co.	Morris & Co.
Arms Palace Horse Car Co.	Mattoon Manufacturing Co.
Bice Line.	Manhattan Oil Co.
Bonsfield & Co.	Missouri Valley Refrigerator Line.
Burton Stock Car Co.	Mahla and Unappell.
Barrett & Barrett.	National Oil Co.
Canada Southern Line.	National Despatch.
Canadian Pacific Despatch.	New England Car Co.
Chicago Steel Works.	National Lined Oil Co.
Chicago Refrigerator Car Co.	Peerless Refining Co.
Chicago Stock Car Co.	Pullman's Palace Car Co.
Cleveland Refining Co.	Pennsylvania Refining Co.
Canda Cattle Car Co.	Pan-American Transfer Co.
Col. & Hocking Coal and Iron Co.	Peavey Grain Line.
California Fruit Transportation Co.	Red Line.
California Fruit Express.	Rend, W. P. & Co.

Cudahy Milwaukee Refrigerator Line.	Rumley, M. & Co.
Cudahy Refrigerator Line.	Ramage, S. Y.
Cedar Rapids Refrigerator Express.	St. Louis Refrigerator Car Co.
Crocker Chair Co.	Street's Stable Car Line.
Consolidated Tank Line Co.	Swift's Refrigerator Transportation Co.
Climax Gasoline Co.	Southern Iron Car Line.
Cold Blast Transfer Co.	San Oil Line Co.
Doid, J. & Son.	St. Charles Car Co.
Ellsworth, J. W. & Co.	Sheboygan Chair Co.
Empire Line.	Standard Oil Co.
Erie Despatch.	Southern Despatch Lumber Line.
Exelsior Oil Co.	Sioux City Dressed Beef Line.
Eagle Consolidated Ref. Co.	Silberhorn & Co.
Eureka Transportation Co.	Thatcher, H. T. & Co.
Green Line.	Tropical Transportation Co.
Fairbanks, N. K. & Co.	Union Line.
Great Eastern Line.	Union Tank Line.
Grossman Palace Horse Car Co.	Union Refrigerator Transportation Co.
Hershey Lumber Co.	Underwood & Co.
Hodgman, G. R. & Co.	United States Transportation Co.
Hicks Stock Car Co.	White Line.
Havena, C. B. & Co.	Weaver, Getz & Co.
Hammond Refrigerator Line.	Waverly Oil Co.
Hackinson & Co.	Webster Gasoline Co.
Inter-State Transit Co.	Wagner Palace Car Co.
Inter-National Packing Co.	Washington Refining Co.
Independent Refining Co.	Wells, T. E. & Co.
Iron Car Express Line.	Waters, Pierce Oil Co.
Inter-National Oil Works.	White Star Transportation Co.
Joist & Chicago Stone Co.	

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, R. R. Cable, President, and W. G. Purdy, Treasurer, of the Chicago & Rock Island & Pacific Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; that we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

R. R. CABLE,
President.
W. G. PURDY,
Treasurer.

Subscribed and sworn to before me this 8th day of October, 1902.

WM. E. BENT,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—

Cook & Dodge, Davenport; J. Carskaddon, Muscatine; L. A. Kelley, Wapello; H. & W. Scofield, Washington; G. D. Woodin, Sigourney; Seevers & Seevers, Oska-loosa; J. D. Gamble, Knoxville; Wilson & Hinkle, Fairfield; Tannehill, Vermil-lion & Vermillion, Centerville; S. S. Carruthers, Bloomfield; Lewis Miles, Cory-don; Sloan & Brown, Keosauqua; Craig, McCrary & Craig, Keokuk; McNett & Tisdale, Ottumwa; A. E. Swisher, Iowa City; Hodges & Rample, Marengo; Jno. T. Scott, Brooklyn; H. S. Winslow, Newton; Cummins & Wright, Des Moines; W. B. Berry, Indianola; Sover & Neal, Stuart; R. G. Phelps, Atlantic; Nash, Phelps & Green, Audubon; Byers & Lockwood, Harlan; Wright & Baldwin, Council Bluffs.

Division superintendents for Iowa—

W. H. Stillwell, office, Des Moines, Iowa; C. N. Gilmore, office, Des Moines, Iowa;
H. A. White, office, Trenton, Mo.

Page 11. Total mileage owned in Iowa, main line, single track.....	316.53	
Total mileage owned in Iowa, branches.....	442.80	
Grand total, Iowa mileage.....	759.33	
Miles of second track in Iowa.....	12.33	
Miles of yard track and sidings in Iowa.....	292.17	
Total mileage operated in Iowa, single track.....	1,067.73	
Page 17. Capital stock representing road in Iowa—		
Number of shares, entire road.....	461,560	
Number of shares held in Iowa.....	2,396	
Number of stockholders in Iowa.....	29	
Page 45. Operating expenses, per mile of road—Iowa (759.63 miles).....	\$ 5,358.66	
Taxes in Iowa.....	223,316.59	
Page 63. Average number of tons of freight in each car when shipped in car lots.....	No data.	
Page 79. Fencing in Iowa—		
1—Miles of fencing on your road in Iowa.....	1,935.19	
2—Miles of unfenced road in Iowa.....	97.54	

LANDS—CONGRESSIONAL GRANTS.

1—Number of acres of land your company has already received from congressional grants.....	520,194
3—Average price at which these lands have been sold or contracted by the company.....	8.81
4—Number of acres sold.....	848,170
5—Amount received from sales.....	\$ 4,732,479.87
6—Amount unpaid on outstanding contracts.....	117,619.13
7—Gross amount received from sales, contracts, forfeited contracts, etc., to June 30, 1892.....	\$ 5,850,098.00
8—Amount expended in sale and management of lands.....	290,653.01
10—Amount realized from sale of lands above the expenses incurred in the management and taxes.....	4,046,945.35
Tonnage crossing Mississippi River bridge at Davenport, for the year ending June 30, 1892—	
East bound, number of tons.....	1,268,269
West bound, number of tons.....	833,847
Total tons.....	2,142,116
Tonnage crossing Missouri River bridge at Council Bluffs, for the year ending June 30, 1892—	
East bound, number of tons.....	155,667
West bound, number of tons.....	367,095
Total tons.....	512,762

STATE OF ILLINOIS,
COUNTY OF COOK, 1892.

We, the undersigned, R. R. Cable, President, and W. G. Purdy, Second Vice-President, of the Chicago, Rock Island & Pacific Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

R. R. CABLE,
President.
W. G. PURDY,
Second Vice-President.

Subscribed and sworn to before me this 27th day of October, 1892.

WM. E. BENT,
Notary Public.

ANNUAL REPORT

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY.

OF THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Chicago, St. Paul & City Railway Company.

Date of organization?

May 20, 1886.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Under general laws of State of Iowa.

Articles of Incorporation filed with Secretary of State for State of Iowa, June 10, 1886.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not a consolidated company.

On December 8, 1887, the Chicago, St. Paul & Kansas City Railway Company purchased all the railway and property of the Minnesota & Northwestern Railroad, which included by purchase by the latter company in November, 1886, of the Dubuque & Northwestern Railroad from Dubuque, Iowa, to Thorpe, Iowa, a distance of fifty miles, and the Dubuque & Dakota Railroad, January 1, 1887, extending from Sumner, Iowa, to Hampton, Iowa, a distance of sixty-three miles.

Date and authority for each consolidation?

Not a consolidated company.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Not a reorganized company.

ORGANIZATION.

DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
William Lewis Boyle	New York City	September 1, 1892.
C. W. Benson	St. Paul, Minnesota	
Wm. Dawson	St. Paul, Minnesota	
A. Openheim	St. Paul, Minnesota	
A. B. Sickney	St. Paul, Minnesota	
S. C. Sickney	St. Paul, Minnesota	
John M. Egan	St. Paul, Minnesota	
A. M. Drake	St. Paul, Minnesota	
M. Auerbach	St. Paul, Minnesota	
J. W. Lusk	St. Paul, Minnesota	
A. Kalisch	St. Paul, Minnesota	
John L. Pratt	Tarkio, Missouri	
David Lankford	Waverly, Iowa	
A. Rimmer	Dubuque, Iowa	
F. D. Stout	Dubuque, Iowa	

Total number of stockholders at date of last election?

Three hundred twenty-eight.

Date of last meeting of stockholders for election of directors?

September 3, 1891.

Give post office address of general office.

St. Paul, Minnesota.

Give post office address of operating office.

St. Paul, Minnesota.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board	A. B. Sickney	St. Paul, Minn.
President	John M. Egan	St. Paul, Minn.
Vice President and Transfer Agent	William Lewis Boyle	New York City
Vice President	C. W. Benson	St. Paul, Minn.
Secretary	M. C. Woodruff	Dubuque, Iowa.
Treasurer	W. R. Bond	St. Paul, Minn.
Attorneys, or General Counsel	Lusk, Bond & Hadley	St. Paul, Minn.
Auditor	M. C. Heaton	St. Paul, Minn.
General Manager	John M. Egan	St. Paul, Minn.
Chief Engineer	H. Fernstrom	St. Paul, Minn.
Division Superintendent	B. McNab	Chicago, Ill.
Division Superintendent	B. F. Egan	Dubuque, Iowa.
Division Superintendent	J. Berlinget	Des Moines, Iowa.
Division Superintendent	J. A. Kelly	Kansas City, Mo.
Superintendent of Telegraph	J. C. Ford	Chicago, Ill.
Traffic Manager	W. R. Hoenes	Chicago, Ill.
General Freight Agent	P. C. Sisk	Chicago, Ill.
Assistant General Freight Agent	F. H. Tibbitts	Chicago, Ill.
General Passenger Agent	F. H. Lord	Chicago, Ill.
Assistant General Passenger Agent	C. A. Cairns	Chicago, Ill.
General Ticket Agent	F. H. Lord	Chicago, Ill.
Assistant General Ticket Agent	C. A. Cairns	Chicago, Ill.
General Baggage Agent	Joan Colley	Chicago, Ill.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each class of road named.	Miles of line for each class of road named.
	FROM—	TO—		
MAIN LINE— Chicago St. Paul & Kansas City Railway Company	St. Paul, Minnesota.....	Dubuque, Iowa.....	253.53	
	Alton, Illinois.....	Forest Home, Illinois.....	146.73	
	Delwin, Iowa.....	Des Moines, Iowa.....	120.30	
	Des Moines, Iowa.....	St. Joseph, Missouri.....	156.25	
Total.....				680.81
BRANCHES AND SPURS.....	Mayfield, Minnesota.....	Manly Junction, Iowa.....	47.20	
	Sumner, Iowa.....	Hampton, Iowa.....	62.40	
	Cedar Falls, Iowa.....	Wilson Junction, Iowa.....	7.48	
	Valeria, Iowa.....	Coal Mines, Iowa.....	2.50	
	Eden, Minnesota.....	Wanloja, Minnesota.....	4.00	
Total.....				123.63
LINE OPERATED UNDER LEASE— Leavenworth & St. Joseph Railway.....	Bee Creek, Missouri.....	Beverly, Missouri.....		23.00
Total.....				
LINE OPERATED UNDER TRackage RIGHTS— Great Northern Railway.....	Minneapolis, Minnesota.....	St. Paul, Minnesota.....	10.50	
Dunleith & Dubuque Bridge Company.....	Dubuque, Iowa.....	East Dubuque, Illinois.....	1.50	
Illinois Central Railroad.....	East Dubuque, Illinois.....	Portage Curve, Illinois.....	12.75	
Chicago, Burlington & Northern Railroad.....	Portage Curve, Illinois.....	Alton, Illinois.....	1.80	
Chicago & Northern Pacific Railroad.....	Forest Home, Illinois.....	Chicago, Illinois.....	10.18	
Des Moines Union Railway.....	In city of Des Moines, Iowa.....		2.36	
Des Moines & Kansas City Railway.....	In city of Des Moines, Iowa.....		.44	
Kansas City, St. Joseph & Council Bluffs Railroad.....	In city of St. Joseph, Missouri.....		.81	
St. Joseph Terminal Railway.....	In city of St. Joseph, Missouri.....		.75	
Atchison, Topeka & Santa Fe Railway.....	St. Joseph, Missouri.....	Bee Creek Mo.....	1.30	
Chicago, Rock Island & Pacific Railway.....	Beverly, Missouri.....	Leavenworth, Kansas.....	2.52	
Leavenworth Bridge Co.....	Across Missouri river near.....	Leavenworth, Kansas.....	1.17	
Union Pacific Railway.....	In city of Leavenworth, Kansas.....		1.30	
Leavenworth Union Depot Co.....	In city of Leavenworth, Kansas.....		.14	
Kansas City, Wyandotte & Northwestern Railroad.....	Leavenworth, Kansas.....	Kansas City, Kansas.....	30.12	
Total.....				87.78
Total mileage operated.....				922.45

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common.....	250,000	\$ 100.00	\$ 25,000,000.00	14,892,900.00	None	None
Total.....	250,000		\$ 25,000,000.00	14,892,900.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.

Issued for construction, common.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	Amount.	Total cash realized.
St. Paul to Manly Junction.....	None	None	148,929	\$ 1,941,000.00	
Mayfield to Dubuque.....				1,560,000.00	
Line in Illinois.....				2,301,200.00	
Dubuque & Northwestern Railroad.....				150,000.00	
Exchange Dubuque and Dakota Stock.....				150,000.00	
Purchase Wisconsin Iowa & Nebraska Railroad.....				2,875,000.00	
Between Delwin & St. Joseph.....				5,000,000.00	14,892,900.00
Total.....	None	None	148,929	\$ 14,892,900.00	\$ 14,892,900.00

FUNDED DEBT.*

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount loaned.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount due during year.	Amount paid during year.
Minnesota & Northwestern Railroad, first mortgage bonds.	July 1, 1894	July 1, 1904	\$ 9,628,000.00	\$ 9,628,000.00	\$ 9,628,000.00	\$ 9,628,000.00	5	Jan. 1, July 1.	\$ 481,400.00	
Chicago, St. Paul & Kansas City Ry. Co., first mortgage bonds.	July 1, 1898	July 1, 1908	9,235,000.00	9,205,000.00	9,225,000.00	9,205,250.00	4 ¹	Jan. 1, July 1.	450,000.00	
Chicago, St. Paul & Kansas City Ry., general mortgage bonds.	Jan. 1, 1899	Jan. 1, 1909	10,000,000.00	10,000,000.00	4,895,000.00		4 ¹			
Total bonds.			\$48,964,000.00	\$48,834,000.00	\$23,837,000.00	\$28,830,250.00			\$ 941,400.00	Funded
Income bonds.	Dec. 1, 1897	July 1, 1900	\$ 7,961,700.00	\$ 7,961,700.00	\$ 4,961,700.00	\$ 6,281,700.00	5	When earned	Not earned	
Three year notes, unpaid balances extended one year.	Feb. 1, 1898	Sept. 1, 1901	1,200,000.00	1,200,000.00	120,000.00	1,200,000.00	7	Feb. 1, Sept. 1.	\$ 6,250.00	\$ 8,250.00
Collateral notes.	July 1, 1899	Jan. 1, 1902	2,082,000.00	2,082,000.00		2,082,000.00	5	Jan. 1, July 1.	13,897.70	13,897.70
Five per cent sterling priority loan.	Aug. 30, 1899	Jan. 1, 1904	2,853,150.00	2,853,150.00	2,853,150.00		5	Jan. 1, July 1.	105,898.00	105,898.00
Total miscellaneous.			\$ 6,135,750.00	\$ 6,135,750.00	\$ 2,963,150.00	\$ 2,962,000.00			\$ 128,045.84	\$ 126,115.84
Grand total.			\$55,041,450.00	\$54,941,450.00	\$31,761,850.00	\$39,407,550.00			\$1,000,465.84	\$ 126,115.84

* Changes in character of funded debt explained elsewhere.

* Authorized issue M. & N. W. R. R. first mortgage bonds, \$16,000.00 per mile of single track, \$1,000.00 per mile of terminals in cities of 50,000

inhabitants or more, and \$8,000.00 per mile additional for double track.

* C. St. P. & K. C. Ry., first mortgage bonds, \$28,000.00 per mile of single track, \$3,000.00 per mile of terminals in cities of over 5,000 inhabitants.

and \$6,000.00 per mile additional for double track.

† Issued in exchange for collateral notes, as previously explained.

† Issued to fund coupons on first mortgage bonds.

† Bears no interest until after July 1, 1902.

** Interest to be funded to and including July, 1902, coupons.

FUNDED DEBT—CONTINUED.
EQUIPMENT TRUST OBLIGATIONS
A. GENERAL STATEMENT.

SERIES OR OTHER DESIGNATION.	Date of issue.	Term.	No. of pay- ments.	EQUIPMENT COVERED.	REMARKS.
Railway Equipment Co. of Minnesota, Series A.	May 21, 1891	10 years	10	2,800 box cars, 40 furniture of the Railway Equipment Co. of Minn., 4 second class coaches, 1 second class express car, 1 second class baggage, mail and express car, rants and monthly interest thereon, as 12 first-class coaches, 3 mail and collateral security for the payment of express cars, 2 baggage and ex-which the railway company has deposited cars; total, 2,860 cars; secured 50% of the general mortgage bonds with Equipment Co.	The equipment remains the property of the Railway Equipment Co. of Minn., 4 second class coaches, 1 second class express car, 1 second class baggage, mail and express car, rants and monthly interest thereon, as 12 first-class coaches, 3 mail and collateral security for the payment of express cars, 2 baggage and ex-which the railway company has deposited cars; total, 2,860 cars; secured 50% of the general mortgage bonds with Equipment Co.
Series B, rolling stock lease warrants.	Dec. 28, 1891	10 years	10	15 locomotives, 138 to 147 inclusive.	The 15 locomotives remain the property of the Cooke Locomotive & Machine Co., until the remaining 10 series are paid.
Cooke Locomotive & Machine Co., Interstate Investment Trust.	Oct. 24, 1891	15 months June 1, 1892, 30 days after demand.	15	15 locomotives.	The installment on principal "Series A," due June 1, 1892, was paid by the I. I. T. for which the railway company's obligation was secured by lien on the rolling stock.
Interstate Investment Trust.	June 30, 1892	30 days after demand.	1	Interest acquired in equipment "Series A," by payment to Railway Equipment Co. of T. for which the railway company's obligation was secured by lien on the rolling stock.	The railway company's obligation is secured by the Interstate Investment Trust secured by lien on the 15 locomotives.

STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION.	Cash paid on July 1, 1892, of equipment.	DEFERRED PAYMENTS—PRINCIPAL.		DEFERRED PAYMENTS—INTEREST.			
		Original amount.	Amount outstanding.	Original amount.	Amount outstanding.	Amount due during year.	Rate.
Series "A"	None	\$ 1,804,539.31	\$ 1,449,212.30			\$ 100,000.00	5
Series "B"	8,500.00	85,000.00	85,000.00			2,500.00	5
Contract.	13,114.00	114,723.50	63,475.00	None			
Contract.	None	75,225.00	75,225.00			806.16	5
Contract.	None	55,418.00	55,418.00				
Total	\$ 21,614.00	\$ 1,990,477.81	\$ 1,723,430.30			\$ 113,306.25	
Miscellaneous obligations.		\$ 6,105,150.00	\$ 2,963,150.00			\$ 128,045.84	
Total miscellaneous obligations.			\$ 2,963,150.00			\$ 128,045.84	

* The amount of interest accrued (\$13,125.00) is rental paid during year for leased equipment. † The "Original Amount—Deferred Payments—Interest," does not appear on company's books, but was paid monthly and charged as "Rental of Equipment." ‡ The interest is included in principal. † Entered on books June 30, 1892; no interest accrued.

REPORT OF RAILROAD COMMISSIONERS.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount paid during year.	Amount paid during year.
Mortgage bonds.....	\$ 28,564,000.00	\$ 23,567,000.00	\$ 911,000.00	\$ 911,000.00
Miscellaneous obligations.....	7,056,157.50	4,966,560.97	241,364.10	248,745.97
Income bonds.....	7,261,700.00	4,961,700.00		
Total.....	\$ 44,881,857.50	\$ 33,495,260.97	\$ 511,664.10	\$ 248,745.97

* Not earned.
† Funded.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 11,053.94
Bills receivable.....	1,309.24
Due from agents.....	187,505.96
Due from solvent companies and individuals.....	111,980.89
Other cash assets.....	50,449.70
Stock in treasury to be issued at par on account of local aid when cash or equivalent is turned over to company.....	56,689.31
Balance—current liabilities.....	\$ 42,400.00
Total.....	\$ 547,626.25
* Materials and supplies on hand, \$104,311.39.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Loans and bills payable.....	\$ 125,000.00
Audited vouchers and accounts.....	486,210.76
Wages and salaries.....	287,430.11
Net traffic balances due to other companies.....	31,025.34
Matured interest coupons unpaid, including coupons due July 1.....	125.00
Miscellaneous.....	41,891.23
Total.....	\$ 971,692.30

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 4,590,114.43
Less operating expenses.....	3,929,874.50
Income from operation.....	\$ 660,239.93
Dividends on stocks owned.....	
Income from other sources.....	\$ 8,024.00
Total income.....	\$ 668,263.93
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued (including equipment rental).....	\$ 211,364.10
Rents.....	30,000.00
Taxes.....	100,000.00
Total deductions from income.....	\$ 341,364.10
Net income.....	\$ 326,900.00
Surplus from operations of year ending June 30, 1902.....	\$ 1,343,508.68
Surplus on June 30, 1901.....	1,398,108.56
Surplus on June 30, 1902.....	

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY. 337

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.	NOT INCLUDED IN OPERATING EXPENSES.	CHARGED TO CONSTRUCTION OR EQUIPMENT.	CHARGED TO INCOME ACCOUNT.	TOTAL COST TO JUNE 30, 1902.	TOTAL COST TO JUNE 30, 1901.	COST PER MILE.*
CONSTRUCTION—							
Right of way.....	\$ 2,716.00				\$ 2,716.00	\$ 2,716.00	\$ 1,011.00
Other real estate.....							
Grading and bridge and culvert masonry.....	205.15				205.15	205.15	24.86
Bridges and trestles.....	11,200.00				11,200.00	11,200.00	1,357.50
Rolls of new track.....	30,000.00				30,000.00	30,000.00	3,617.50
Other superstructure.....	28,000.00				28,000.00	28,000.00	3,380.00
Buildings, furniture and fixtures.....	25,000.00				25,000.00	25,000.00	3,000.00
Equipment and tools.....	744.31				744.31	744.31	89.31
Interest during construction.....	201,400.00				201,400.00	201,400.00	24,168.00
Discount on securities sold for construction.....	20,000.00				20,000.00	20,000.00	2,400.00
Buildings and yard extensions.....	70,000.00				70,000.00	70,000.00	8,400.00
Terminal facilities and cars.....	11,000.00				11,000.00	11,000.00	1,320.00
Terminal facilities and cars.....	11,000.00				11,000.00	11,000.00	1,320.00
Purchase of construction material.....	11,000.00				11,000.00	11,000.00	1,320.00
Other items.....	11,000.00				11,000.00	11,000.00	1,320.00
Total construction.....	\$ 286,141.21				\$ 286,141.21	\$ 286,141.21	\$ 34,380.25
EQUIPMENT—							
Locomotive.....	650,000.00				650,000.00	650,000.00	\$ 77,500.00
Passenger cars.....	345,344.70				345,344.70	345,344.70	\$ 41,442.06
Freight cars.....	30,202.41				30,202.41	30,202.41	\$ 3,624.29
Other cars.....	22,000.00				22,000.00	22,000.00	\$ 2,640.00
Other cars.....	1,012,501.86				1,012,501.86	1,012,501.86	\$ 121,500.23
Other cars.....	20,200.00				20,200.00	20,200.00	\$ 2,424.00
Total equipment.....	\$ 2,078,048.87				\$ 2,078,048.87	\$ 2,078,048.87	\$ 249,500.54
Grand total cost construction, equipment, etc.....	\$ 2,364,189.08				\$ 2,364,189.08	\$ 2,364,189.08	\$ 283,880.79
Total cost construction, equipment, etc.—State of Iowa.....	\$ 2,364,189.08				\$ 2,364,189.08	\$ 2,364,189.08	\$ 283,880.79

*43.67 miles.

REPORT OF RAILROAD COMMISSIONERS

RECAPITULATION.

A. FOR MILEAGE OWED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount out- standing.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other prop- ties.	Miles.	Amount.
Capital stock.....	\$ 11,861,000.00	\$ 11,861,000.00	None	815.67	\$ 14,558.50
Bonds.....	31,761,000.00	31,761,000.00	None	815.67	25,826.54
Equipment trust obligations.....	1,723,430.97	1,723,430.97	None	815.67	2,112.99
Total.....	\$ 45,345,430.97	\$ 45,345,430.97	None	815.67	\$ 42,500.03

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED,
THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.)

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, St. Paul & N. W. Ry. Co.	\$14,861,000.00	\$3,465,280.97	\$ 97,968.30	\$18,424,249.27	815.67	\$ 22,500.03
Leavenworth & St. Jo. Ry. Co.	31,761,000.00	31,761,000.00	31.69	63,553,031.69	815.67	51,826.54
Grand total.....	\$14,861,000.00	\$3,465,280.97	\$ 97,968.30	\$18,424,249.27	815.67	\$ 74,326.57

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, ac- cording to law.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 486,261.08		\$ 486,261.08
Total passenger revenue.....	\$ 486,261.08		\$ 486,261.08
Mail.....	44,386.43		44,386.43
Express.....	56,214.77		56,214.77
Extra baggage and storage.....	7,296.42		7,296.42
Other items.....	2,956.86		2,956.86
Total passenger earnings.....	\$ 617,119.56		\$ 617,119.56
FREIGHT—			
Freight revenue.....	\$1,622,190.39		\$1,622,190.39
Total freight revenue.....	\$1,622,190.39		\$1,622,190.39
Total freight earnings.....	\$1,622,190.39		\$1,622,190.39
Total passenger and freight earnings.....	\$2,239,310.95		\$2,239,310.95
OTHER EARNINGS FROM OPERATION—			
Rents not otherwise provided for.....			\$ 234.94
Other sources.....			1,965.45
Total other earnings.....			\$ 2,200.39
Total gross earnings from operation—Cowa.....			\$ 4,439,711.34
Total gross earnings from operation—entire line.....			\$ 4,439,711.34

RENTALS PAID.

A. RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaran- teed.	Dividends on preferred stock.	Cash.	Total.
Leavenworth & St. Joseph Railway—From Bee Creek, Mo. to Beverly, Mo., 23.60 miles.....			\$ 30,000.00	\$ 30,000.00
Total rents—A.....			\$ 30,000.00	\$ 30,000.00

B. RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION AND SITUATION OF PROP- ERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—			
Package to East Dubuque, Illinois.....	Danforth & Dubuque Edge Co.	\$ 20,000.00	\$ 20,000.00
East Dubuque to Portage Curve, Ill.....	Illinois Central R. Ry.	21,071.40	21,071.40
Minneapolis to St. Paul, Minn.....	Great Northern Railway.....	25,000.00	25,000.00
Minneapolis to St. Paul, Minn.....	St. P. & N. W. Ry.....	20,100.97	20,100.97
Portage Curve to Aiken, Ill.....	C. R. & N. Ry.....	3,447.44	3,447.44
Lyle, Minn. to Iowa State Line.....	C. M. & N. P. Ry.....	50.00	50.00
Minnesota Transfer, Minn.....	Minnesota Transfer Ry.....	7,824.34	7,824.34
Beverly, Mo. to Leavenworth, Kas.....	A. T. & S. Ry.....	3,144.54	3,144.54
Across Missouri River at Leavenworth.....	C. R. I. & P. Ry.....	2,000.00	2,000.00
Kas.....	Leavenworth Bridge Co.....	15,000.00	15,000.00
Leavenworth, Kas. to Kansas City, Mo.....	K. C. W. & N. W. R. R.....	25,000.00	25,000.00
Total.....			\$ 164,367.12
YARDS—			
Des Moines, Iowa.....	D. M. & E. C. Ry.....	\$ 1,200.00	\$ 1,200.00
St. Joseph, Mo.....	St. Jo. Terminal Ry.....	2,749.97	2,749.97
St. Joseph, Mo.....	K. C. St. Jo. & C. R. Ry.....	10,500.00	10,500.00
Leavenworth, Kas.....	Leavenworth Union Depot Co.....	4,200.00	4,200.00
Leavenworth, Kas.....	Union Pacific Railway.....	7,500.00	7,500.00
St. Paul, Minn.....	St. Paul Union Depot Co.....	2,144.20	2,144.20
Total.....			\$ 26,694.18
TERMINALS—			
Chicago, Ill.....	C. & N. P. Railroad.....	\$ 130,274.44	\$ 130,274.44
Des Moines, Iowa.....	Des Moines Union Ry.....	6,212.96	6,212.96
Leavenworth, Kas.....	Leavenworth Terminal Co.....	2,296.00	2,296.00
Total.....			\$ 138,783.40
Grand total rents—B.....			\$ 303,799.40

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Yards.....	East Minneapolis, Minn.....	Northern Pacific R. R.....	\$ 150.26	\$ 150.26
Terminals.....	Lyle, Minnesota.....	Illinois Central R. R.....	986.43	986.43
Grand total.....				\$ 1,136.69

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Chicago, St. Paul & Kansas City Railway Co.—				
First mortgage, 5 per cent bonds.....	\$ 3,000.00	5	None	\$ 3,000.00
Total.....	\$ 3,000.00		None	\$ 3,000.00

See "All New Bonds Issued" in "Important Changes During the Year."

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Minnesota Transfer Railway Company.....	7,000.00		None	7,000.00
Interstate Investment Trust—limited.....	207,800.00		6,024.00	207,800.00
Total.....	\$ 207,800.00		\$ 6,024.00	\$ 207,800.00

See "Important Changes During Year."

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 42,508,662.06		\$ 42,597,074.53		\$ 88,412.47	
Cost of equipment.....	2,017,082.92		2,017,082.92			
Leased equipment.....	1,524,530.31		1,742,428.31		\$ 217,898.00	
Stocks owned.....	91,300.00		307,800.00		\$ 216,500.00	
Bonds owned.....	3,204,000.00		3,000.00			\$ 3,201,000.00
Funded interest first mortgage bonds.....	1,862,160.00		2,820,150.00		\$ 957,990.00	
Funded interest general mortgage bonds.....	438,265.22		438,265.22			
Expenses of funding coupons.....	80,726.72		106,192.20		\$ 25,465.48	
Cash and current assets.....	\$ 446,707.30		\$ 424,000.00			\$ 22,707.30
OTHER ASSETS:						
Materials and supplies.....	97,800.00		104,311.99		\$ 6,511.99	
Grand total.....	\$ 54,776,321.43		\$ 51,155,275.92		\$ 1,690,402.02	\$ 3,621,045.51
LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 14,502,300.00		\$ 14,502,300.00			
Funded debt—outstanding.....	32,518,300.30		33,485,280.97		\$ 966,980.67	
Funded debt—owned by company.....	3,204,000.00		3,000.00			\$ 3,201,000.00
Current liabilities.....	97,311.32		917,990.20		\$ 820,678.88	
Accrued interest on funded debt not yet payable.....	2,300.00		4,200.00		\$ 1,900.00	
Profit and loss.....	1,143,608.06		1,798,158.36		\$ 654,550.30	
Grand total.....	\$ 54,776,321.43		\$ 51,155,275.92		\$ 1,690,402.02	\$ 3,621,045.51

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of road way.....	\$ 123,518.44	\$ 231,005.09	\$ 354,523.53
Repairs of rail.....	102.22	542.16	644.38
Repairs of ties.....	18,160.20	32,720.69	50,880.89
Repairs of bridges and culverts.....	27,908.30	40,463.22	68,371.52
Repairs of fences, road-crossings, signs, and cattle guards.....	4,992.42	8,719.27	13,711.69
Repairs of buildings.....	12,470.00	36,448.56	48,918.56
Repairs of docks and wharves.....	1,577.31	8.30	1,585.61
Repairs of telegraph.....	908.02	8,415.30	9,323.32
Other expenses.....			
Total.....	\$ 182,806.71	\$ 307,318.75	\$ 490,125.46
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 32,820.54	\$ 138,049.01	\$ 170,869.55
Repairs and renewals of passenger cars.....	32,064.36		32,064.36
Repairs and renewals of freight cars.....	2,790.00	194,027.81	196,817.81
Shop machinery, tools, etc.....	2,902.43	7,091.30	9,993.73
Other expenses.....			
Total.....	\$ 118,200.40	\$ 349,167.12	\$ 467,367.52
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 119,427.00	\$ 201,331.72	\$ 320,758.72
Fuel for locomotives.....	117,457.53	355,096.94	472,554.47
Water supply for locomotives.....	5,509.00	17,041.43	22,550.43
Wages of other trainmen.....	3,700.00	21,184.38	24,884.38
All other train supplies.....	54,136.07	311,284.38	365,420.45
Wages of switchmen, flagmen, and watchmen.....	38,225.86	214,702.87	252,928.73
Expenses of telegraph, including train dispatchers and operators.....	19,024.44	21,648.28	40,672.72
Wages of station agents, clerks and laborers.....	30,028.00	50,477.71	80,505.71
Station supplies.....	44,250.97	227,261.51	271,512.48
Switching charges—balance.....	5,610.00	7,838.00	13,448.00
Car mileage—balance.....	10,123.10	10,201.42	20,324.52
Loss and damage.....	9,002.07	10,201.42	19,203.49
Injuries to persons.....	1,005.01	31,000.00	32,005.01
Other expenses.....	14,782.20	37,777.47	52,559.67
Total.....	\$ 708,880.00	\$ 1,070,827.75	\$ 1,779,707.75
GENERAL EXPENSES—			
Salaries of officers.....	\$ 477,265.90	\$ 1,532,560.40	\$ 2,009,826.30
Salaries of clerks.....	25,000.00	43,007.40	68,007.40
General office expenses and supplies.....	26,002.04	23,108.43	49,110.47
Agencies, including salaries and rent.....	7,903.01	73,304.08	81,207.09
Advertising.....	62,504.14	125,108.82	187,612.96
Commissions.....	62,443.20	125,108.82	187,551.02
Insurance.....	31,707.00	10,262.22	41,969.22
Expense of traffic associations.....	4,607.20	12,343.72	16,950.92
Expense of stock yards and elevators.....	2,724.48	9,827.10	12,551.58
Gen's of stock yards and terminals.....	120,242.26	12,343.72	132,585.98
Legal expenses.....	4,441.70	213,467.42	217,909.12
Stationery and printing.....	10,443.94	10,586.97	21,030.91
Other general expenses.....	8,608.72	21,343.72	29,952.44
Total.....	\$ 1,011,011.32	\$ 2,023,435.35	\$ 3,034,446.67
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 182,806.71	\$ 307,318.75	\$ 490,125.46
Maintenance of equipment.....	118,200.40	349,167.12	467,367.52
Conducting transportation.....	708,880.00	1,070,827.75	1,779,707.75
General expenses.....	1,011,011.32	2,023,435.35	3,034,446.67
Grand total.....	\$ 1,120,898.43	\$ 2,750,833.97	\$ 3,871,732.40

OPERATING EXPENSES—CONTINUED

ITEM.	Chargable to passenger traffic.	Chargable to freight traffic.	Total.
Percentage of expenses to earnings—entire line.	80.71		79.39
Percentage of passenger expenses to passenger earnings		86.06	
Percentage of freight expenses to freight earnings			
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 26,530.23	\$ 170,327.37	\$200,660.62
Maintenance of equipment	48,354.48	160,044.05	211,374.53
Conducting transportation	141,631.14	267,747.60	709,418.17
General expenses	122,371.79	163,648.23	284,430.11
Total	\$ 438,517.66	\$ 1,062,268.79	\$ 1,515,806.45
Percentage of proportional expenses to earnings—Iowa.			68.35

TELEGRAPH COMPANIES.

The Postal Telegraph Cable Company operates the telegraph lines, and by contract furnishes the necessary wires and facilities to the railway company for the transaction of its business on the lines of the road. Operators at railway stations are paid by railway company, and perform service for telegraph company. Operators at city or outside offices are paid by telegraph company. Material for maintenance is supplied by telegraph company, and labor for maintenance is furnished by railway company. The telegraph company receives the revenue derived from noncommercial business.

OTHER CONTRACTS

With Danielth & Dubuque Bridge Co., for use of bridge crossing Mississippi river at Dubuque, Iowa, for which this company pays a fixed annual sum.

Chicago, Iowa, for which this company pays a license fee, for equipment leased by the railway company, on which Railway Equipment Company has a lien, five per cent of its cost on the first day of each June, for nine consecutive years, commencing June 1, 1902, and the balance on the first day of June, 1911; and the cost of equipment covered by contract dated May 28, 1894, and agreed to 1907-1911, five per cent of its cost on the first day of each January of equipment covered by contract dated December 1, 1901, and the balance on the 1st day of January for nine consecutive years, commencing January 1, 1902, and monthly payments, seven per cent per annum on the unpaid balance, and accrued interest, all these sums are represented by lease warrants, and where all are paid the equipment owned the property of the railway company.

With Cooke Locomotive & Machine Company, for fifteen locomotives, leased by the railway company, for which it has given its notes, dated October 24, 1891, the last note falling due April 24, 1893, of which ten now remain unpaid.

April 24, 1933, of which none now remain unpaid.

With Inter-State Investment Trust Limited, for the payment by the Inter-State Investment Trust of the three first installments of \$76,228.96 each, due the Railway Equipment Company of Minnesota, on the first day of each June, in the years 1937, 1938 and 1939, for which the railway company will issue to the Inter-State Investments Trust the three said installments.

In the rolling stock acquired by the payment of the three said installments.

Under the certain considerations the railway com-

With Inter-State Investment Trust Limited, for certain consideration the railway company assigns its rights and interest in fifteen locomotives leased from the Cooke Locomotive & Machine Company, to the Inter-State Investment Trust Limited, and the latter company may, at its option, pay the remaining notes given in payment for the locomotives as they mature, in which case the railway company agrees to issue its interest bearing obligations to the Inter-State Investment Trust Limited as such payment shall be made.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	FIRM.	TO.	AMOUNT OF MORTGAGE		Amount of loan.	What equity mortgaged.	What loan color mortgaged.	What mortgage insured.	None
			\$	cents.					
First mortgage 1 per cent bonds gold—Missouri & Northwestern Railroad—	St. Paul, Minn.	Marly Junction, Iowa.	19,461						None
	Marshall, Minn.	Bellevue, Iowa.	15,051						None
	Alton, Ill.	Forest Home, Illinois.	14,772						None
	Sumner, Iowa.	Hampton, Iowa.	63,000						None
Total			59,335		55,000.00	8,357,300.00			None
Total					4,000.00	35,200.00			None
First mortgage 1 per cent gold bonds—Chicago, St. Paul & Kansas City Railway—	Chicago, Ill.	Chicago, Ill.	200,000						None
	Chicago, Ill.	Chicago, Ill.	7,500						None
	Chicago, Ill.	Chicago, Ill.	2,250						None
	Chicago, Ill.	Chicago, Ill.	4,500						None
Total			214,250		100,000.00	1,000,000.00			None
First mortgage 1 per cent gold bonds—Chicago, St. Paul & Kansas City Railway—	Chicago, Ill.	Chicago, Ill.	200,000						None
	Chicago, Ill.	Chicago, Ill.	7,500						None
	Chicago, Ill.	Chicago, Ill.	2,250						None
	Chicago, Ill.	Chicago, Ill.	4,500						None
Total			214,250		100,000.00	1,000,000.00			None
First mortgage 1 per cent gold bonds—Chicago, St. Paul & Kansas City Railway—	Chicago, Ill.	Chicago, Ill.	200,000						None
	Chicago, Ill.	Chicago, Ill.	7,500						None
	Chicago, Ill.	Chicago, Ill.	2,250						None
	Chicago, Ill.	Chicago, Ill.	4,500						None
Total			214,250		100,000.00	1,000,000.00			None
First mortgage 1 per cent gold bonds—Chicago, St. Paul & Kansas City Railway—	Chicago, Ill.	Chicago, Ill.	200,000						None
	Chicago, Ill.	Chicago, Ill.	7,500						None
	Chicago, Ill.	Chicago, Ill.	2,250						None
	Chicago, Ill.	Chicago, Ill.	4,500						None
Total			214,250		100,000.00	1,000,000.00			None

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers.....	23	27,460	\$ 1,400,000	1.02
Station agents.....	463	16,362	20,694.25	1.26
Other station men.....	703	25,834	80,687.40	2.47
Engineers.....	703	25,834	22,409.15	2.01
Firemen.....	48	17,520	53,386.37	3.05
Conductors.....	963	35,314	66,357.18	1.90
Other trainmen.....	80	8,570	19,853.65	2.31
Machinists.....	263	23,040	37,905.30	2.31
Carpenters.....	124	40,168	71,928.70	1.79
Other shopmen.....	219	23,050	40,618.30	1.51
Section foremen.....	297	89,690	102,486.00	1.14
Other trackmen.....	321	10,328	23,831.25	2.30
Switchmen, flagmen, and watchmen.....	110	21,000	29,094.15	1.82
Telegraph operators and dispatchers.....	110	7,521	69,162.12	1.82
All other employees and laborers.....	1,305	409,041	\$ 754,360.78	1.84
Total (including general officers)—Iowa.....	1,305	363	1,800.00	4.93
Less general officers.....	1,305	408,678	\$ 752,760.88	1.84
Total (excluding general officers)—Iowa.....	1,305	408,678	\$ 752,760.88	1.84
DISTRIBUTION OF ABOVE—				
General administration.....	131	4,928	\$ 14,765.70	2.00
Maintenance of way and structures.....	163	167,000	341,268.02	1.44
Maintenance of equipment.....	163	82,077	99,038.30	1.87
Conducting transportation.....	510	184,702	260,438.71	2.17
Total (including general officers)—Iowa.....	1,305	409,041	\$ 754,360.78	1.84
Less general officers.....	1,305	363	1,800.00	4.93
Total (excluding general officers)—Iowa.....	1,305	408,678	\$ 752,760.88	1.84
Total (including general officers)—entire line.....	3,948	1,033,788	\$2,680,307.91	\$ 2.01

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—			
Number of passengers carried earning revenue.....	351,297		
Number of passengers carried one mile.....	21,233,326		
Average distance carried—miles.....	60.44		
Total passenger revenue.....		\$486,561.08	
Average amount received from each passenger.....		1.384.49	
Average receipts per passenger per mile.....		.02.29	
Estimated cost of carrying each passenger one mile.....		576.139.51	
Total passenger earnings.....		1,229.62	
Passenger earnings per mile of road.....		1.93.701	
Passenger earnings per train mile.....			
FREIGHT TRAFFIC—			
Number of tons carried of freight earning revenue.....	1,316.157		
Number of tons carried one mile.....	312,896,892		
Average distance haul of one ton—miles.....	175.60		
Total freight revenue.....		\$ 1,622,190.38	
Average amount received for each ton of freight.....		1.23.380	
Average receipts per ton per mile.....		.00.762	
Estimated cost of carrying one ton one mile.....		1,622.190.38	
Total freight earnings.....		3,462.15	
Freight earnings per mile of road.....		1.24.156	
Freight earnings per train mile.....			
PASSENGER AND FREIGHT—			
Passenger and freight revenue.....		\$ 2,108,451.46	
Passenger and freight revenue per mile of road.....		\$ 4,499.93	
Passenger and freight earnings.....		2,198,329.89	

Passenger and freight earnings per mile of road.....	4,691.77
Gross earnings from operation.....	\$2,108,413.37
Gross earnings from operation per mile of road.....	4,694.09
Expenses.....	1,515,806.45
Expenses per mile of road.....	3,215.10
TRAIN MILEAGE—	
Miles run by passenger trains.....	307,166
Miles run by freight trains.....	1,231,340
Miles run by mixed trains.....	113,644
Total mileage trains earning revenue.....	1,952,150
Miles run by switching trains.....	179,731
Miles run by construction and other trains.....	17,122
Grand total train mileage.....	2,089,003
Mileage of loaded freight cars—north or west.....	8,570,782
Mileage of loaded freight cars—south or west.....	9,307,072
Mileage of empty freight cars—north or east.....	2,386,496
Mileage of empty freight cars—south or west.....	2,117,349
Average number of freight cars in train.....	17.15
Average number of loaded cars in train.....	13.71
Average number of empty cars in train.....	3.44
Average number of tons of freight in train.....	162.94
Average number of tons of freight in each loaded car.....	11.89
Mileage of switching trains is computed on basis of six miles per hour for each train of engine in use.	
PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE	
PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	1,104,702
Number of passengers carried one mile.....	45,461,145
Average distance carried—miles.....	30.02
Total passenger revenue.....	\$ 907,626.54
Average amount received from each passenger.....	.85.645
Average receipts per passenger per mile.....	.02.195
Estimated cost of carrying each passenger one mile.....	.02.568
Total passenger earnings.....	1,270,207.77
Passenger earnings per mile of road.....	1,377.10
Passenger earnings per train mile.....	90.810
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	1,367,261
Number of tons carried one mile.....	450,759,900
Average distance haul of one ton—miles.....	298.90
Total freight revenue.....	\$ 1,967,920.43
Average amount received for each ton of freight.....	2.28.508
Average receipts per ton per mile.....	.00.798
Estimated cost of carrying one ton one mile.....	.00.605
Total freight earnings.....	3,967,393.83
Freight earnings per mile of road.....	3,976.39
Freight earnings per train mile.....	1,34.258
PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 4,965,449.37
Passenger and freight revenue per mile of road.....	\$ 5,037.67
Passenger and freight earnings.....	4,936,228.99
Passenger and freight earnings per mile of road.....	5,030.38
Gross earnings from operation.....	4,950,114.83
Gross earnings from operation per mile of road.....	5,069.37
Expenses.....	3,970,874.89
Expenses per mile of road.....	4,290.26

PASSENGER AND FREIGHT TRAIN MILEAGE—CONTINUED.

TRAIN MILEAGE—	1,361,271
Miles run by passenger trains.....	2,646,311
Miles run by freight trains.....	148,797
Miles run by mixed trains.....	4,151,379
Total mileage trains earning revenue.....	545,854
Miles run by switching trains.....	30,611
Miles run by construction and other trains.....	4,725,864
Grand total train mileage.....	30,657,536
Mileage of loaded freight cars—north or east.....	18,057,441
Mileage of loaded freight cars—south or west.....	4,007,809
Mileage of empty freight cars—north or east.....	6,179,724
Mileage of empty freight cars—south or west.....	18,31
Average number of freight cars in train.....	14.18
Average number of loaded cars in train.....	4.63
Average number of empty cars in train.....	107.62
Average number of tons of freight in train.....	11.78
Average number of tons of freight in each loaded car.....	

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at the distributing point.	KIND.	Number.	Average price at distributing point.	
Iron.....	19,348	50 1/2	24.57	switch ties—oak.....	40,181	1.36	
Total iron.....	19,348	50 1/2	24.57	Cross ties—white oak.....	40,007	1.34	
Steel.....	24,394	60 1/2	26.32	Total.....	81,188	1.35	
Total steel.....	24,394	60 1/2	26.32				

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	COAL—TONS.		WOOD—CORDS.		Total fuel consumed— of—tons.	Miles run.	Average pounds consumed per mile.
	Anthracite.	Bituminous.	Hard.	Soft.			
Passenger.....	22,472,826	438 1/2	23,777,180	555,571	46,688,657	85,40	
Freight.....	22,863,114	1,052	24,308,149	1,306,523	47,578,846	114.18	
Switching.....	7,752,986	166 1/2	7,248,036	179,751	15,180,873	80.62	
Construction.....	740,560	9 1/2	740,126	17,122	1,497,814	87.21	
Total.....	36,829,486	1,666 1/2	36,073,491	2,069,965	75,573,924	109.22	
Average cost at distributing point.....	\$ 1.42 1/2	\$ 2.45 1/2					

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads, other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	226,514	17,427	243,941	26.26
Flour.....	1,105	85,352	86,457	97.47
Other mill products.....	18,287	612	18,900	91.54
Hay.....	5,961	400	6,361	97.48
Tobacco.....	41	24	65	92.61
Cotton.....	11	11	22	
Fruit and vegetables.....	13,448	8,451	21,899	91.82
Flax and other seeds.....	36,127	10,368	46,495	93.81
PRODUCTS OF ANIMALS—				
Live stock.....	67,973	31,174	99,147	89.90
Dressed meats.....	2,543	27	2,570	99.23
Other packing-house products.....	5,405	48	5,453	99.30
Poultry, game and fish.....	833	1,073	1,906	99.16
Wool.....	22	22	44	99.03
Hides and leather.....	11,800	569	12,369	99.89
Butter, eggs and cheese.....	7,094	340	7,434	99.66
PRODUCTS OF MINES—				
Anthracite coal.....	18,724	18,436	37,160	92.97
Bituminous coal.....	50,011	40,921	90,932	98.43
Coke.....	1,028	75	1,103	93.14
Iron.....	108	8,184	8,292	97.69
Stone, sand, and other like articles.....	10,301	507	10,808	99.91
PRODUCTS OF FOREST—				
Lumber.....	73,673	42,771	116,444	93.30
Other forest products.....	12,244	890	13,134	91.08
MANUFACTURES—				
Petroleum and other oils.....	23,168	191	23,359	91.92
Sugar.....	4,315	27	4,342	98.47
Iron, pig and blooms.....	1,732	1,129	2,861	97.25
Iron and steel rails.....	12,775	720	13,495	91.91
Other castings and machinery.....	10,644	5,246	15,890	91.31
Bar and sheet metal.....	6,075	1,946	8,021	96.36
Cement, brick, and lime.....	6,063	2,296	8,359	90.78
Agricultural implements.....	6,052	1,700	7,752	90.74
Vehicles, carriages, tools, etc.....	5,071	965	6,036	90.53
Wines, liquors, and beers.....	3,468	3,541	7,009	99.59
Household goods and furniture.....	5,211	1,160	6,371	96.61
MERCHANDISE.....	77,500	2,747	80,247	96.36
MISCELLANEOUS—				
Other commodities not mentioned above.....	61,000	11,265	72,265	96.17
Total tonnage—Iowa.....	629,902	293,335	923,237	100.00
Total tonnage—entire line.....	1,387,626	256,632	1,644,258	

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	4	1	1	1	1	1	1
Falling from trains and engines.....	1	1	1	1	1	1	1	1
Collisions.....	1	1	1	1	1	1	1	1
Derrailments.....	1	1	1	1	1	1	1	1
Other train accidents.....	1	1	1	1	1	1	1	1
Other causes.....	1	1	1	1	1	1	1	1
Total.....	1	3	1	1	1	1	1	1

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....	1	1	1	1	1	1	1	1
At highway crossings.....	1	1	1	1	1	1	1	1
At stations.....	1	1	1	1	1	1	1	1
Other causes.....	1	1	1	1	1	1	1	1
Total.....	1	1	1	1	1	1	1	1

- * Other Train Accidents—
Conductor injured by car breaking down in train.
- * Other Causes—
1—Brakeman. Release of air brake knocked him against car, injuring side and leg.
1—Brakeman. Foot crushed getting on engine.
1—Fireman. Scalded by bursting of water glass.
1—Fireman. Eye put out by bursting of water glass.
1—Fireman. Ruptured by slipping off engine.
1—Engineer. Leg broken by falling into cinder pit.
- * Other Employes Injured—
1—Bridge carpenter. Leg broke by being struck with piece of iron thrown from passing train.
1—Laborer. Leg broken by electric car striking hand car.
1—Laborer. Thrown from hand car, back injured.
1—Laborer. Foot mashed by rail falling on it.
1—Clerk. Arm broken while handling freight.
1—Station agent. Arm broken by falling off switch stand.
- * Passengers Injured—
1—Lady. Fingers mashed in coach door.
1—Injured by jumping from moving train.
- * Other Causes—
1—Child playing on track, run over by train.
1—Woman asleep on track, run over by train.
1—Walking on track, run over by train.
1—Body found near track.
- * Trespassing—
1—Boy. Coupling cars, shoulder crushed.
1—Leg cut off attempting to board moving train.
1—Walking on track, struck by train, leg broken and head injured.

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

- None. ALL EXTENSIONS OF ROAD PUT IN OPERATION.
None. DECREASE IN MILEAGE BY LINE ABANDONED OR LINE STRAIGHTENED.
None. ALL IMPORTANT PHYSICAL CHANGES.
None. ALL LEASES TAKEN OR SURRENDERED.
None. ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.
None. ALL NEW STOCKS ISSUED.

ALL NEW BONDS ISSUED. ALL IMPORTANT FINANCIAL CHANGES.

The company held at date of last report first mortgage five per cent bonds—
1. St. P. & K. C. R. R. amounting to \$ 80,000.00
Issued during year on additions to terminals..... 83,000.00

Total..... \$ 163,000.00
Sold during the year, \$130,000.00, and the balance, amounting to \$33,000.00, is held by the company.

There had been issued to June 30, 1891, general mortgage bonds amounting to \$10,000,000.00, of which were outstanding \$4,286,000.00; and the balance, amounting to \$5,714,000.00, remained unsold and were held by the company.
Of the above \$5,714,000.00 held by the company June 30, 1891, there have been issued at par during the year in payment of an old claim accrued during a construction period, bonds amounting to \$100,000.00. There have been cancelled under agreement with trustees, \$1,014,000.00. The balance is held as collateral by the Railroad Equipment Company of Minnesota, also to be canceled when received \$80,000.00, less the actual issue of general mortgage bonds, \$4,886,000.00.

Five per cent sterling priority loan issued at date of last report..... \$1,842,700.00
Issued during year to fund coupons maturing on first mortgage bonds..... 941,650.00

Total issue to June 30, 1892..... \$2,824,350.00
Collateral notes outstanding on June 30, 1891 amounting to \$590,850.00 have been paid during the year.

The accrued interest, amounting to \$1,009,833.81, was funded, \$941,650.00, charged to funded interest; payable, \$128,815.54, charged to income account.

Stock of the Inter-State Investment Trust Limited has been purchased during the year as follows:

8,730 shares, par value \$273,000.00, on which assessment of 10 per cent has been paid \$ 87,300.00
750 shares, par value 23,250.00, on which assessment of 20 per cent has been paid 4,650.00
112 shares, par value 11,200.00, fully paid..... 11,200.00

Total..... \$113,550.00
Owned at date of last report..... 87,300.00

Owned on June 30, 1892..... \$260,850.00

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The United States Express Company receives and delivers goods at express cars, and pays a fixed annual sum per mile of road, for the use of the railway company's express cars, and the hauling of same in passenger trains, but the annual sum paid is not less than 20 per cent of the gross earnings of the express company on the line of the Chicago, St. Paul & Kansas City Railway Co.

MAILS.

The United States Government pays on basis of amount and character of service.

SLEEPING, PARLOR OR DINING CARS.

This company owns and operates its own dining cars. The Mann Roadster Car Company, operated by the Pullman Company, furnishes the necessary number of sleeping cars, and is paid on basis of mileage run by cars. The Sleeping Car Company receives the revenue derived from sale of berths, and pays extra attendants in charge of cars.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Through billing arrangements with all connecting lines, dividing revenue on various fixed percentages.

OTHER RAILROAD COMPANIES.

With Des Moines Union Railway, for use of 2.30 miles of main track and terminals at Des Moines, Iowa, for which this company pays its proportion on wheeled basis of five per cent per annum on the cost of the property.

With Des Moines & Kansas City Railway, for use of .41 miles of track in city of Des Moines Iowa, for which this company pays a rental of \$1.30 per annum.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

REPORT OF RAILROAD COMMISSIONERS.

CHARACTERISTICS OF ROAD.									
WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.		PROFILE.*				
FROM—	TO—	Miles.	Number of curves.	Average length of curved line—miles.	Length of straight line—miles.	Number.	Sum of ascents—feet.	Average length of ascending grades—miles.	Sum of descents—feet.
					Length of level line—miles.				
State line, Minnesota.	Sublette, Iowa.	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
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Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
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Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
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Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27.46	24.00	62	1,372.5	43.96	1,822
Do " " " "	Do " " "	138.30	103	27					

* General southeasterly direction from Minnesota State line to Dubuque, Iowa, and general southeasterly direction from Delmar, Iowa, to Missouri State line.

BRIDGES, TRIBLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet.	Maximum length—feet.	OVERHEAD HIGHWAY CROSSING—		ITEM.	Number.	Aggregate length—feet.	Maximum length—feet.	OVERHEAD RAILWAY CROSSING—	
				Conduits	Trusses					Conduits	Trusses
Bridges—	21	2,796	102	102	12	Bridges—	15	1,125	125	15	20
Wooden	21	2,796	102	102	12	Wooden	15	1,125	125	15	20
Total	21	2,796	102	102	12	Total	15	1,125	125	15	20
Tringles	55	86,298	16	16	2,600	Tringles	55	86,298	16	16	2,600
Total	76	89,094	16	16	2,612	Total	70	87,423	16	16	2,620

Gauge of track, 4 feet, 8½ inches; 45.45 miles.

STATE OF MINNESOTA.
COUNTY OF HENRY.

We, the undersigned, John M. Egan, President, and M. O. Healion, Auditor, of the Chicago, Saint Paul & Kansas City Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JOHN M. EGAN,
President.
M. O. HEALION,
Auditor.

Subscribed and sworn to before me this 15th day of September, 1902.

N. E. GOSSELIE,
Notary Public, Ramsey County, Minn.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa—

List of attorneys in the employ of the Chicago, St. Paul & Kansas City Railway Company in the State of Iowa—

NAME.	TOWNSHIP.	COUNTY.	STATE.*
Collin & Fortnes	Northwood	Worth	Iowa.
Andrews & Bedell	Hampton	Franklin	Iowa.
Craig & Ray	Allison	Butler	Iowa.
Gibson & Dawson	Waverly	Bremer	Iowa.
O. C. Miller	Waterloo	Black Hawk	Iowa.
Ben & Wood	Grandy Center	Grandy	Iowa.
Tolan & Arnold	Manchester	Delaware	Iowa.
J. W. Willett	Tama	Tama	Iowa.
J. L. Carney	Marshalltown	Marshall	Iowa.
Cummings & Wright	Iowa Moines	Polk	Iowa.
E. H. Sisson	St. Ar	Stoddard	Iowa.
Belton & Clyde	Osage	Mitchell	Iowa.
A. F. Swale	New Hampton	Chickasaw	Iowa.
Almwerth & Hobson	West Union	Parsons	Iowa.
Chas. E. Rankler	Independence	Rockham	Iowa.
Lyons & Lenehan	Dubuque	Dubuque	Iowa.
Frank Wilson	Hickman	Taylor	Iowa.
S. W. Rowell	Afton	Union	Iowa.
Wm. H. Berry	Indianola	Warren	Iowa.
J. F. Gilbert	Waterset	Madison	Iowa.

Division superintendents for Iowa—	
R. F. Eagan, Dubuque, Iowa; J. Burlington, Des Moines, Iowa.	
Page 11. Total mileage owned in Iowa, main line, single track.....	371.09
Total mileage owned in Iowa, branches.....	64.43
Grand total, Iowa mileage.....	435.52
Miles of yard track and sidings in Iowa.....	64.76
Total mileage operated in Iowa.....	500.28
Page 17. Capital stock representing road in Iowa—	
Common.....	\$4,497,300.00
Amount per mile of road (465.43 miles).....	16,336.00
Number of shares.....	94,979
Number of shares held in Iowa.....	181,433
Number of stockholders in Iowa.....	32
Page 19. Funded debt representing road in Iowa.....	\$ 18,123,311.61
Page 20. Cost of property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately—	
Chicago, St. Paul & Kansas City Railway Company.....	\$ 25,856,478.06
The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business.....	
	25,856,478.06
Page 33. Net earnings per train mile, passenger trains, Iowa.....	35.85
Net earnings per train mile, freight trains, Iowa.....	41.25
Page 43. Operating expenses, per train mile, passenger trains, Iowa.....	37.85
Operating expenses, per train mile, freight trains, Iowa.....	39.91
Operating expenses, per mile of road (465.43 miles).....	5,235.10
Taxes in Iowa (funded, \$53,962.00).....	51,904.16
Interest on bonded debt in Iowa (payable, \$23,562.00).....	610,465.00
Page 53. Average number of tons of freight in each car when shipped in less than car lots.....	15.3
Average number of tons of freight in each car when shipped in less than car lots.....	4.1
Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa:	

	Leased.	Owning.	Total.
1—Number of passenger cars.....	16	13	44
2—Number of baggage, mail and express cars.....	7	13	30
3—Number of dining cars.....	2	2	4
4—Number of box freight cars.....	2,600	1,521	3,521
5—Number of stock cars.....	449	449	449
6—Number of platform and coal cars.....	208	208	208
7—Number of other cars.....	130	130	170
Total number of cars.....	2,602	2,762	4,824
10—Number of locomotives.....	65	80	147

The equipment shown above, is all that is owned and leased by the Chicago, St. Paul & Kansas City Railway Company, and is used in common on the entire line. We are unable to state what proportion properly belongs to the State of Iowa.

Page 78. Fencing in Iowa—	
1—Miles of fencing on your road in Iowa.....	880.12
2—Average cost per mile of fencing.....	214.31
3—Total cost of same.....	190,547.31
Tonnage crossing Mississippi river at Dubuque for the year ending June 30, 1902—	
East bound, number of tons.....	615,868
West bound, number of tons.....	253,466
Total tons.....	869,334

STATE OF MINNESOTA.
COUNTY OF HENNEPIN.

We, the undersigned, John M. Egan, President, and M. C. Healion, Auditor, of the Chicago, St. Paul & Kansas City Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

JOHN M. EGAN,

President.

M. C. HEALION,

Auditor.

Subscribed and sworn to before me this 19th day of October, 1902.

ROBERT C. WIGHT,

Notary Public, Ramsey County, Minnesota.

ANNUAL REPORT

OF THE

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

Chicago, St. Paul, Minneapolis & Omaha Railway Company.

Date of organization?

May 25th, 1880.

Under laws of what government, state, or territory organized? If more than one, name all;
give reference to each statute and all amendments thereof.

Wisconsin, chapter 509; laws of Wisconsin, 1880.

Minnesota, chapters 219, 228 and 302; special laws of Minnesota, 1881.

Nebraska, chapter 199; laws of Nebraska, 1879.

Iowa, chapter 119, 1902.

So. Dakota, section 430; Dakota code.

If a consolidated company, name the constituent companies. Give reference to charters of
each, and all amendments of same.St. P. & M. Ry., organized under chapter 119, general laws of Wisconsin as amended by
chapter 114, general laws of said state for 1877.

North Wis. Ry., organized under chapter 24, revised statutes of Wisconsin, 1858.

Date and authority for each consolidation?

May 25th, 1880; chapter 509, laws of Wisconsin, 1880.

If a reorganized company, give name of original corporation, and refer to laws under which
it was organized.

Not a reorganized company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Marvin Hughitt	Chicago, Ill.	June, 1902.
David P. Kimball	Boston, Mass.	June, 1902.
Edwin W. Winter	St. Paul, Minn.	June, 1902.
Byron L. Smith	Chicago, Ill.	June, 1902.
Chauncey M. Depue	New York City, N. Y.	June, 1902.
M. L. Sykes	New York City, N. Y.	June, 1902.
Geo. M. Whitman	Chicago, Ill.	June, 1902.
Geo. M. Whitman	St. Paul, Minn.	June, 1902.
Albert Keep	Chicago, Ill.	June, 1902.
J. A. Hornbush	New York City, N. Y.	June, 1902.
Cornelius Vanderbilt	New York City, N. Y.	June, 1902.
Wm. K. Vanderbilt	New York City, N. Y.	June, 1902.
H. Geo. Twombly	New York City, N. Y.	June, 1902.

Total number of stockholders at date of last election:

One thousand, one hundred and five.

Date of last meeting of stockholders for election of directors:

June 4th, 1902.

Give post office address of general office:

St. Paul, Minn.

Give post office address of operating office:

St. Paul, Minn.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Marvin Hughitt	Chicago, Illinois.
Vice-President	M. L. Sykes	New York City, N. Y.
Secretary	E. E. Woodman	New York City, N. Y.
Treasurer	M. L. Sykes	New York City, N. Y.
Assistant Treasurer	S. O. Howe	New York City, N. Y.
General Counsel	S. L. Perrie	St. Paul, Minnesota.
Attorney	L. A. Robinson	St. Paul, Minnesota.
Auditor	R. W. Clark	St. Paul, Minnesota.
Local Treasurer	R. W. Winter	St. Paul, Minnesota.
General Manager	C. W. Johnson	St. Paul, Minnesota.
Chief Engineer	W. A. Scott	St. Paul, Minnesota.
Division Superintendent	Joe McCabe	St. Paul, Minnesota.
Division Superintendent	Hugh Spencer	Mankato, Minnesota.
Purchasing Agent	N. L. Jaynes	Omaha, Nebraska.
Superintendent of Telegraph	W. H. H. Wright	St. Paul, Minnesota.
General Freight Agent	H. C. Hope	St. Paul, Minnesota.
Assistant General Freight Agent	J. T. Clark	St. Paul, Minnesota.
General Passenger Agent	H. M. Pearce	St. Paul, Minnesota.
Asst. General Passenger Agent	P. W. Twombly	St. Paul, Minnesota.
Assistant General Ticket Agent	J. S. McCallough	St. Paul, Minnesota.
General Baggage Agent	J. A. McCullough	St. Paul, Minnesota.
Car Accountant	R. F. Wood	St. Paul, Minnesota.
Cable Agent	A. Dormal	St. Paul, Minnesota.
Land Commissioner	E. L. Poole	St. Paul, Minnesota.
	Wm. H. Phillips	Hudson, Wisconsin.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	1,532,596.73
Bills receivable	772.30
Due from agents	275,748.01
Net traffic balances due from other companies	36,615.96
Due from solvent companies and individuals	96,248.24
Other cash assets *	51,162.03
Total	2,536,342.27

* Materials and supplies on hand, \$75,862.54.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Audited vouchers and accounts	315,408.14
Wages and salaries	284,504.82
Dividends not called for	394,227.50
Matured interest coupons unpaid (including coupons due July 1)	71,643.90
Rents due July 1	8,125.01
Balance—cash assets	1,536,575.49
Total	\$2,536,342.27

FUNDED DEBT.
MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Date of issue.	When due.	Amount of authori- zation.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	Rate.	INTEREST.		
										Amount no- ticed during year.	When payable.	Amount paid during year.
First mortgage	1878	1018			\$ 3,000,000.00	\$ 3,000,000.00				\$ 180,000.00	May 1, Nov. 1	\$ 182,400.00
First mortgage	1880	1060			800,000.00	800,000.00				48,000.00	Jan. 1, July 1	50,100.00
First mortgage	1878	1008			125,000.00	125,000.00				7,500.00	Jan. 1, July 1	7,750.00
First mortgage	1878	1008			6,000,000.00	6,000,000.00				360,000.00	Jan. 1, July 1	364,500.00
First mortgage	1878	1008			334,800.00	334,800.00				20,088.00	Jan. 1, July 1	20,556.75
Consolidated mortgages	1880	1060			3,000,000.00	3,000,000.00				180,000.00	June 1, Dec. 1	184,780.00
Consolidated mortgages	1880	1060			1,870,000.00	1,870,000.00				112,200.00	June 1, Dec. 1	115,000.00
Grand total					\$ 40,320,800.00	\$ 40,320,800.00	\$ 23,742,800.00	\$ 9,008,000.00		\$ 1,430,416.00		\$ 1,441,786.75

* Issued in exchange for C., St. P. & M. land grant and equipment bonds. * Assumed with road.

In addition to above this company guarantees \$75,000 on one half of the bonds of the Minneapolis Eastern Railway, and \$400,000 first mortgage bonds on S. M. & S. W. Ry.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstand- ing.	INTEREST.	
			Amount no- ticed dur- ing year.	Amount paid during year.
Mortgage bonds	\$ 34,000,800.00	\$ 23,742,800.00	\$ 1,430,416.00	\$ 1,441,786.75
Total	\$ 34,000,800.00	\$ 23,742,800.00	\$ 1,430,416.00	\$ 1,441,786.75

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.			AMOUNT PER MILE OF ROAD.			REMARKS.
		To rail- roads.	To other prop- erty.	To other.	Miles.	Amount.		
Capital stock	\$ 34,000,800.00	\$ 34,000,800.00			1,177,025.75	\$ 28,933.28		
Bonds	\$ 23,742,800.00	\$ 23,742,800.00			1,204.25	\$ 1,950.58		
Total	\$ 57,743,600.00	\$ 57,743,600.00			1,381.25	\$ 30,883.86		

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED). THE OPERATIONS OF WHICH ARE INCLUDED IN THE
INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liab- ilities.	Total.	Miles.	AMOUNT PER MILE OF ROAD.	
						Amount.	
Chicago, St. Paul, Minneapolis & Omaha Railway	\$ 34,000,800.00	\$ 23,742,800.00	\$ 1,177,025.75	\$ 58,920,625.75	1,500.34	\$ 43,475.06	
St. Paul & Northern Pacific Railway	600,000.00		412,211.50	\$ 1,012,211.50	2.60	\$ 387.78	
Superior Short Line Railway of Minnesota	600,000.00		412,211.50	\$ 1,012,211.50	2.60	\$ 387.78	
East Claire Railway	50,000.00			\$ 50,000.00	2.74	\$ 18,398.18	
Grand total	\$ 34,100,800.00	\$ 23,742,800.00	\$ 2,077,515.85	\$ 59,921,115.85	1,370.60	\$ 44,728.35	

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.*	Cost per mile.
	Included in operating expenses.	Charged to improve-ments as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way.....			54,944.21			
Fences, etc.....			35,000.46			
Buildings, furniture and fixtures.....			105,287.30			
Shop machinery and tools.....			10,138.87			
Telegraph line.....			162,677.69			
Sidings and yard extensions.....			143,315.46			
Other improvements.....			24,800.18			
Total construction.....			636,383.97			
EQUIPMENT—						
Locomotives.....			137,000.10			
Freight cars.....			926,813.36			
Other cars of all classes.....			11,109.87			
Total equipment.....			1,074,923.33			
Grand total cost construction, equipment, etc.....			\$1,186,506.79	\$54,403,201.82	\$9,627,303.36	\$4,000.79
Total cost construction, equipment, etc.—State of Iowa proportional on mileage basis.....					\$2,277,272.59	\$4,990.79

*It is impossible to give the details of the total cost to June 30th, 1892.

INCOME ACCOUNT.		
Gross earnings from operation.....	\$8,870,694.46	
Less operating expenses.....	5,718,711.05	
Income from operation.....		\$3,151,983.41
Dividends on stocks owned.....	4,200.00	
Interest on bonds owned.....	8,000.00	
Miscellaneous income.....	674,000.29	
Income from other sources.....		\$ 686,800.29
Total income.....		\$3,838,783.67
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$1,430,410.00	
Taxes.....	334,186.97	
Total deductions from income.....		\$1,764,596.97
Net income.....		\$2,074,186.70
Dividends, 6½ per cent, preferred stock.....	\$ 731,622.00	
Loss in operating Menominee Ry.....	10,914.74	
Loss in operating S. S. M. & S. W. Ry.....	13,873.80	
Total.....		\$ 756,380.54
Surplus from operations of year ending June 30, 1892.....		\$1,317,806.16
Surplus on June 30, 1891.....		5,744,327.76
Additions for year.....		\$1,317,806.16
Surplus on June 30, 1892.....		\$8,038,139.92

EARNINGS FROM OPERATION—STATE OF IOWA—PROPORTIONAL.

ITEM.	Total receipts.	Deductions for payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 164,820.99		
Tickets redeemed.....		276.82	
Excess fares refunded.....		235.75	
Other repayments.....		1,090.88	
Total deductions.....		\$ 2,563.45	
Total passenger revenue.....			\$ 162,257.54
Mail.....	\$ 11,511.37		
Express.....	6,863.43		
Extra baggage and storage etc.....	3,700.83		
Total passenger earnings.....			\$ 184,105.32
FREIGHT—			
Freight revenue.....	\$ 456,840.35		
Overcharge to shippers.....		3,743.00	
Other repayments.....		563.01	
Total deductions.....		\$ 4,306.10	
Total freight revenue.....			\$ 446,033.25
Other items.....			282.66
Total freight earnings.....			\$ 446,315.91
Total passenger and freight earnings.....			\$ 630,421.23
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.....	\$ 231.25		
Rents not otherwise provided for.....	1,619.96		
Total other earnings.....			\$ 1,851.21
Total gross earnings from operation—Iowa.....			\$ 629,842.43
Total gross earnings from operation—entire line.....			\$ 8,800,694.46

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
St. Paul Union Depot Co.'s stock.....	\$ 75,000.00	6	4,300.00	
Minn. Transfer Railway Co.'s stock.....	7,600.00	0		
Lake Superior Terminal & Transfer Ry. Co.'s stock.....	15,700.00	0		\$ 109,700.00
Minneapolis Eastern Ry. Co.'s stock.....	15,000.00	0		
Sioux City Bridge Co.'s stock.....	387,400.00	0		
C. St. P., M. & O. Ry. capital stock.....	4,230,819.99	0		4,230,819.99
Total.....	\$ 4,925,919.99		4,300.00	\$ 4,349,519.99

These stocks are held by this company for the purpose of control, and have no marketable value.

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Minn. Transfer Railway, first mortgage bonds.....	\$ 112,000.00	5	5,500.00	\$ 112,000.00
S. S. M. & S. W. Ry., first mortgage bonds.....	30,000.00	0	2,500.00	30,000.00
C. St. P., M. & O. consol. mortgage bonds.....	317,000.00	0		317,000.00
Total.....	\$ 479,000.00		8,000.00	\$ 479,000.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACIS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	Omaha to Blair.....	F., E. & M. V. R. R.....	\$ 21,368.76	
	Omaha to Norfolk.....	Omaha & R. Valley R. R.....	35,435.09	
	Rice's Point to Duluth.....	Eastern Ry. of Minn.....	600.00	
Total.....				\$ 57,364.45
Terminals.....	Worthington.....	B., C. & N. Ry.....	\$ 418.77	
	Elmore.....	C. & N. W. Ry.....	436.57	
	Omaha.....	Mt. Pac. Ry.....	1,900.00	
Total.....				\$ 2,055.34
Grand total rents received.....				\$ 59,419.49

MISCELLANEOUS INCOME.

Land grants (not proceeds of sales).....	\$ 661,809.84
Interest and exchange.....	12,799.42
Total.....	\$ 674,609.26

OPERATING EXPENSES.

ITEM.	Chargeable to freight traffic.	Chargeable to passenger traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 266,542.54	\$ 469,153.13	\$ 735,695.67
Renewals of rails.....	63,034.13	110,984.32	174,018.45
Renewals of ties.....	75,535.14	131,194.07	206,729.21
Repairs of bridges and culverts.....	114,410.61		114,410.61
Repairs of fences, road crossings, signs and cattle guards.....	10,637.70	10,287.38	20,925.08
Repairs of buildings.....	38,755.35	38,215.04	76,970.39
Repairs of docks and wharves.....	44.94	79.09	124.03
Repairs of telegraph.....	5,820.94	10,545.69	16,366.63
Total.....	\$ 574,121.77	\$ 1,010,536.71	\$ 1,584,658.48
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 63,051.52	\$ 241,905.06	\$ 304,956.58
Repairs and renewals of passenger cars.....	90,717.70		90,717.70
Repairs and renewals of freight cars.....	568,477.41		568,477.41
Shop machinery, tools, etc.....	15,407.35	37,118.90	52,526.25
Total.....	\$ 667,176.48	\$ 777,402.43	\$ 1,444,578.91
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men.....	\$ 190,450.73	\$ 333,229.27	\$ 523,679.99
Fuel for locomotives.....	247,697.23	481,348.13	729,045.36
Water supply for locomotives.....	12,673.73	22,310.84	34,984.57
All other supplies for locomotives.....	8,577.21	15,888.32	24,465.53
Wages of other train men.....	113,266.75	288,440.58	401,707.33
All other train supplies.....	38,829.10	24,815.64	63,644.74
Wages of switchmen, flagmen and watchmen.....	61,434.32	108,133.04	169,567.36
Expense of telegraph, including train dispatchers and operators.....	34,488.16	60,794.11	95,282.27
Wages of station agents, clerks, and laborers.....	136,446.07	274,887.83	411,333.90
Station supplies.....	9,561.58	16,739.42	26,301.00
Car mileage—balance.....	32,834.01	29,477.78	62,311.79
Loss and damage.....	6,075.36		6,075.36
Injuries to persons.....	97,125.00	22,971.07	120,096.07
Total.....	\$ 977,536.47	\$ 1,651,404.03	\$ 2,628,940.50
GENERAL EXPENSES—			
Salaries of officers.....	\$ 28,363.34	\$ 49,023.54	\$ 77,386.88
Salaries of clerks.....	33,198.64	58,381.90	91,580.54
General office expenses and supplies.....	10,739.95	18,939.07	29,679.02
Agencies, including salaries and rent.....	20,372.69	36,131.56	56,504.25
Advertising.....	3,484.51	6,185.25	9,669.76
Commissions.....	15,020.91		15,020.91
Insurance.....	8,141.55	14,260.85	22,402.40
Expense of fast freight lines.....	1,335.12		1,335.12
Expense of traffic associations.....	6,701.48	11,795.50	18,496.98
Expense of stock yards and elevators.....		32,812.04	32,812.04
Rents for tracks, yards, and terminals.....	34,675.55	61,088.25	95,763.80
Rents not otherwise provided for.....	5,432.99	9,562.84	14,995.83
Legal expenses.....	12,703.20	25,867.01	38,570.21
Stationery and printing.....	18,628.00	17,741.89	36,369.89
Total.....	\$ 107,020.75	\$ 353,312.41	\$ 460,333.16
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 574,121.77	\$ 1,010,536.71	\$ 1,584,658.48
Maintenance of equipment.....	109,176.48	777,402.43	886,578.91
Conducting transportation.....	977,536.47	1,651,404.03	2,628,940.50
General expenses.....	107,020.75	353,312.41	460,333.16
Grand total.....	\$ 1,917,855.47	\$ 3,794,653.58	\$ 5,712,509.05
Percentage of expenses to earnings—entire line.....	78.82	59.68	64.55

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
OPERATING EXPENSES—STATE OF IOWA—PROPORTIONAL—			
Maintenance of way and structures.....	\$ 41,049.71	\$ 72,253.37	\$ 113,303.08
Maintenance of equipment.....	12,096.12	55,584.37	67,680.49
Conducting transportation.....	69,853.86	118,975.39	187,969.25
General expenses.....	14,987.28	55,418.14	70,405.42
Total.....	\$ 137,127.67	\$ 271,331.17	\$ 408,458.84
Percentage of expenses to earnings—Iowa—Proportional.....	79.82	50.68	64.58

EMPLOYES AND SALARIES—STATE OF IOWA

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
Station agents.....	11	3,445	\$ 9,000.00	2.61
Other station men.....	18	12,327	23,157.28	1.90
Engine men.....	18	5,534	19,672.64	3.40
Firemen.....	18	5,534	12,297.82	2.17
Conductors.....	10	4,150	11,472.57	6.67
Other trainmen.....	24	7,312	13,232.39	2.03
Machinists.....	63	19,719	41,190.29	2.09
Carpenters.....	56	17,328	23,414.54	1.85
Other shopmen.....	13	4,069	11,753.06	2.89
Section foremen and road masters.....	12	4,069	7,370.28	1.81
Other trackmen.....	70	19,910	25,115.48	1.47
Switchmen, flagmen, and watchmen.....	18	5,534	14,840.85	2.63
Telegraph operators and dispatchers.....	9	2,817	5,802.17	2.06
All other employees and laborers.....	57	17,441	31,419.17	1.76
Total (including general officers)—Iowa.....	419	131,147	\$ 267,663.64	\$ 2.04
Less general officers.....				
Total (excluding general officers)—Iowa.....	419	131,147	\$ 267,663.64	\$ 2.04
DISTRIBUTION OF ABOVE—				
General administration.....	2	626	\$ 2,534.51	\$ 4.05
Maintenance of way and structures.....	106	33,178	33,693.01	1.62
Maintenance of equipment.....	128	49,564	81,399.23	2.05
Conducting transportation.....	188	57,279	129,499.88	2.26
Total (including general officers)—Iowa.....	419	131,147	\$ 267,663.64	\$ 2.04
Less general officers.....				
Total (excluding general officers)—Iowa.....			\$ 265,029.13	
Total (including general officers)—entire line.....	5,301	1,027,913	\$ 3,322,848.03	\$ 1.90

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 58,491,231.82		\$ 59,637,535.56	\$ 1,146,303.76		
Cost of equipment.....						
Stocks owned.....	4,340,486.64		4,340,519.96	33.32		
Bonds owned.....	160,000.00		479,000.00	319,000.00		
Cash and current assets.....	2,040,430.30		2,536,369.37	495,939.07		
OTHER ASSETS—						
Materials and supplies.....	718,800.77		775,882.94	57,082.17		
Grand total.....	\$ 63,781,009.53		\$ 67,769,349.78	\$ 3,988,340.25		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 34,000,135.00		\$ 34,000,135.00			
Funded debt.....	23,742,800.00		24,450,800.00	708,000.00		
Current liabilities.....	869,324.00		1,177,025.78	307,701.78		
Accrued interest on funded debt not yet payable.....	191,448.34		191,448.34			
Accrued taxes not yet due.....	183,012.77		222,700.08	39,687.31		
Profit and loss.....	6,744,227.76		8,056,139.32	1,311,911.56		
Grand total.....	\$ 65,781,009.53		\$ 67,769,349.78	\$ 1,988,340.25		

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA

EXPRESS COMPANIES.

American Express Company. The railroad company to transport in cars attached to its passenger trains, each way daily, upon its lines in the States of Wisconsin, Minnesota, Iowa and South Dakota, the messengers' safes and freight of the express company; also such persons as it becomes necessary to send over the road upon the business of the express company. The express company to transport and convey all money and valuable packages, the property of the railroad company, and deliver same at all proper places. The express company to pay for the services rendered, upon local merchandise, one and one-half first-class freight rate per 100 pounds; upon local produce, first-class freight rate per 100 pounds; upon all through and foreign business, first-class freight rates per 100 pounds. It is provided that the aggregate payments at the rates specified shall not be less than \$300 per day.

MAILS.

This company carries United States mail. Compensation fixed by United States post-office department. No contract.

SLEEPING CARS.

The Pullman Palace Car Company runs sleeping cars on this company's railway, the railway company paying the car company three cents per car per mile run.

SECURITY FOR FUNDED DEBT.

[illegible]

RENTALS PAID

RENTS PAID FOR LEASE OF OTHER PROPERTY

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Trucks.....	St. Paul to Minneapolis. Le Mars to Sac City. Minneapolis to Merriam Jet.....	G. N. Ry. Co. St. Paul & N. W. Ry. Co. M. & St. L. Ry. Co.	..... ..... .....	\$23,002.50 12,200.07 18,144.12
Total.....				\$49,346.69
Terminals.....	St. Paul Union Depot Minneapolis Union Depot.....	St. Paul Union Depot Co. Minneapolis Union Ry. Co.	..... .....	\$1,181.78 87,211.98
Total.....				\$4,368.11
Grand total rents.....				\$53,715.78

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA—PROPORTIONAL

PASSENGER TRAFFIC—

Number of passengers carried earning revenue.....	140,204	
Number of passengers carried one mile.....	9,427,375	
Average distance carried—miles.....	45.81	
Total passenger revenue.....		\$ 102,626.57
Average amount received from passenger per mile.....		1.153005
Average receipts per passenger per mile.....		(.22-.51)
Estimated cost of carry one passenger one mile.....		(.72-.51)
Total passenger earnings.....		184,165.32
Number of miles of road.....	1,804.07	
Passenger earnings per mile of road.....		102.08
Passenger earnings per train mile.....		102.08

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue	238,711	
Number of tons carried one mile	40,618,211	
Average distance haul of one ton-miles	167.70	
Total freight revenue		\$ 445,693.23
Average amount received for each ton-mile		1.87
Average receipts per ton per mile		.0116
Estimated cost of carrying one ton one mile		.00567
Total freight earnings		\$10,885.50
Freight earnings per mile of road		4.379-.00
Freight earnings per train mile		45.065

PASSENGER AND FREIGHT—

Passenger and freight revenue	808,029.80
Passenger and freight revenue per mile of road	5,964.04
Passenger and freight earnings	630,691.21
Passenger and freight earnings per mile of road	4,182.10
Gross earnings from operation	632,845.43
Gross earnings from operation per mile of road	4,901.30
Expenses	408,458.84
Expenses per mile of road	4,002.84

TRAIN MILEAGE--

Miles run by passenger trains.....	129,354
Miles run by freight trains.....	178,108
Miles run by mixed trains.....	10,758
Total mileage trains earning revenue.....	318,197
Miles run by switching locomotives.....	49,300
Miles run by construction and other trains.....	7,569
Grand total train mileage.....	475,066

Mileage of loaded freight cars—north or east.....	1,500,995
Mileage of loaded freight cars—south or west.....	1,600,087
Mileage of empty freight cars—north or east.....	461,284
Mileage of empty freight cars—south or west.....	372,838
Average number of freight cars in train.....	31.86
Average number of loaded cars in train.....	17.40
Average number of empty cars in train.....	4.46
Average number of tons of freight in train.....	162.88
Average number of tons of freight in each loaded car.....	10.80

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—

Number of passengers carried earning revenue.....	1,802,702
Number of passengers carried one mile.....	83,947,965
Average distance carried—miles.....	45.84
Total passenger revenue.....	\$ 2,081,306.51
Average amount received from each passenger.....	1.15365
Average receipts per passenger per mile.....	.02521
Estimated cost of carrying each passenger one mile.....	.02321
Total passenger earnings.....	2,402,579.56
Passenger earnings per mile of road.....	1.66893
Passenger earnings per train mile.....	1.21235

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue.....	3,303,505
Number of tons carried one mile.....	569,106,907
Average distance haul of one ton—miles.....	167.70
Total freight revenue.....	\$ 6,540,059.29
Average amount received for each ton of freight.....	1.97889
Average receipts per ton per mile.....	.01116
Estimated cost of carrying one ton one mile.....	.00597
Total freight earnings.....	6,358,899.25
Freight earnings per mile of road.....	4.41714
Freight earnings per train mile.....	1.81903

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$ 8,622,452.80
Passenger and freight revenue per mile of road.....	5.85754
Passenger and freight earnings.....	8,761,416.81
Passenger and freight earnings per mile of road.....	6.08607
Gross earnings from operation.....	8,820,091.46
Gross earnings from operation per mile of road.....	6.14806
Expenses.....	6,712,911.05
Expenses per mile of road.....	3.96829

TRAIN MILEAGE—

Miles run by passenger trains.....	1,879,620
Miles run by freight trains.....	3,150,228
Miles run by mixed trains.....	458,381
Total mileage trains earning revenue.....	5,479,229
Miles run by switching locomotives.....	1,430,808
Miles run by construction and other trains.....	265,715
Grand total train mileage.....	7,203,756
Mileage of loaded freight cars—north or east.....	26,301,474
Mileage of loaded freight cars—south or west.....	30,449,178
Mileage of empty freight cars—north or east.....	7,313,077
Mileage of empty freight cars—south or west.....	6,894,702
Average number of freight cars in train.....	18.54
Average number of loaded cars in train.....	14.61
Average number of empty cars in train.....	3.93
Average number of tons of freight in train.....	162.88
Average number of tons of freight in each loaded car.....	10.80

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	68,308	5,469	74,062	37.62
Flour.....	9,085	1,079	2,165	1.06
Other mill products.....	12,962	37	13,040	6.34
Hay.....	1,849	505	2,435	1.19
Tobacco.....	11	11	22	.01
Fruit and vegetables.....	3,379	1,960	5,359	2.59
PRODUCTS OF ANIMALS—				
Livestock.....	14,543	14,036	28,579	14.07
Dressed meats.....	751	237	988	.48
Other packing house products.....	3,017	254	3,271	1.59
Poultry, game and fish.....	233	304	537	.26
Wool.....	445	39	484	.23
Hides and leather.....	134	53	187	.09
PRODUCTS OF MINES—				
Anthracite coal.....	69	2,648	2,708	1.32
Bituminous coal.....	729	5,408	6,128	2.98
Coke.....	29	2,697	2,697	1.30
Iron.....	388	1,414	1,812	.88
Stone, sand, and other like articles.....	388	1,414	1,812	.88
PRODUCTS OF FOREST—				
Lumber.....	1,302	6,468	7,770	3.79
MANUFACTURES—				
Petroleum and other oils.....	2,813	2,913	5,726	2.77
Sugar.....	80	80	160	.07
Iron, pig and bloom.....	161	125	286	.13
Iron and steel rails.....	15	111	126	.06
Other castings and machinery.....	407	821	1,228	.58
Bar and sheet metal.....	2,861	2,191	5,052	2.39
Cement, brick, and lime.....	545	402	947	.45
Agricultural implements.....	161	862	1,023	.48
Wagons, carriages, tools, etc.....	219	1,750	1,978	.93
Wines, liquors and beers.....	2,809	1,006	3,815	1.81
Household goods and furniture.....	18,030	2,826	20,856	9.96
MISCELLANEOUS—				
Other commodities not mentioned above.....	2,798	4,793	7,591	3.62
Total tonnage—Iowa.....	141,267	55,542	196,809	100.00
Total tonnage—entire line.....	2,647,344	707,377	3,354,721	

RENEWALS OF TIES—STATE OF IOWA.

NEW TIES Laid DURING YEAR.

KIND.	Number.	Average price paid per foot.
Missouri oak.....	10,873	.61
Northern oak.....	2,229	.37
Elm.....	2,253	.37
Pine.....	1,099	.23
Hemlock.....	315	.24
Tamarack.....	1,476	.24
Culls (Mo. oak).....	891	.09
Culls.....	71	.12
Total.....	17,085	.48

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH BRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	37	37	37	Westinghouse.		
Freight.....	12	160	157	Westinghouse.		
			6	American steam.		
			1	New York air.		
Switching.....	3	32	21	American steam.		
			1	Exmes vacuum.		
			8	Westinghouse.		
Total locomotives.....	52	258	251			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	63	63	63	Westinghouse.	63	Miller.
Second-class passenger cars.....	123	123	123	Westinghouse.	65	Miller.
Combination passenger cars.....	21	21	21	Westinghouse.	21	Miller.
Dining cars.....	3	3	3	Westinghouse.	3	Miller.
Parlor cars.....	4	4	4	Westinghouse.	4	Miller.
Baggage, express and postal cars.....	54	54	54	Westinghouse.	54	Miller.
Other cars in passenger service.....	2	2	2	Westinghouse.	2	Miller.
Total.....	2	171	171		12	
CARS IN FREIGHT SERVICE—						
Box cars.....	1,000	5,309	2,445	Westinghouse.	2,445	M. C. B.
Flat cars.....	5,224	102	102	Westinghouse.	102	M. C. B.
Stock cars.....	303	22	22	Westinghouse.	22	M. C. B.
Coal cars.....	334	22	22	Westinghouse.	22	M. C. B.
Refrigerator cars.....	60	26	26	Westinghouse.	26	M. C. B.
Other cars.....	78	100	100	Westinghouse.	100	M. C. B.
Total.....	1,078	8,710	2,933		2,933	
CARS IN COMPANY'S SERVICE—						
Barriok cars.....	3	3	3			
Caboose cars.....	10	10	10			
Other road cars.....	30	43	43			
Rotary steam snow shovel.....	1	1	1			
Total.....	51	183				
CARS CONTRIBUTED TO EAST FREIGHT LINE SERVICE.....		462				
Total cars owned.....	1,120	9,520	3,104		3,104	
Grand total cars.....	1,120	9,520	3,104		3,104	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Total fuel consumed—tons.		Total fuel consumed—tons.	Average lbs. consumed per mile.
	Bituminous coal—tons.	Soft wood—cords.		
Passenger.....	5,153	208	5,372	148,291
Freight.....	8,578	281	8,790	244,863
Switching.....	3,206	113	3,322	98,306
Construction.....	263	12	280	7,589
Total.....	17,200	614	17,853	469,141
Average cost at distributing point.....	\$ 3.02, 5¢	92		70.73

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPERTY.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		TOTAL MILEAGE.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Line operated under track.	Total mileage.	Total mileage.
Miles of single track.....	882.31	614.87	13.62	13.62	60.59	60.59	1,400.20	1,400.20	1,400.20	1,400.20
Miles of second track.....	54.70	353.06					33.70	33.70	33.70	33.70
Miles of yard track and sidings.....	906.01	829.73	13.62	13.62	60.59	60.59	151,860	151,860	151,860	151,860
Total mileage operated all tracks.....										
* No record.										

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPERTY.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		TOTAL MILEAGE.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Line operated under track.	Total mileage.	Total mileage.
Minnesota.....	203.23	100.02	1.00	1.00			1,400.20	1,400.20	1,400.20	1,400.20
Wisconsin.....	120.70	70.18	11.02	11.02			33.70	33.70	33.70	33.70
South Dakota.....	122.12	130.70					151,860	151,860	151,860	151,860
Nebraska.....	882.31	614.87	13.62	13.62			151,860	151,860	151,860	151,860
Total mileage operated single track.....										

2. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPERTY.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		TOTAL MILEAGE.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Line operated under track.	Total mileage.	Total mileage.
Minnesota.....	203.23	100.02	1.00	1.00			1,400.20	1,400.20	1,400.20	1,400.20
Wisconsin.....	120.70	70.18	11.02	11.02			33.70	33.70	33.70	33.70
South Dakota.....	122.12	130.70					151,860	151,860	151,860	151,860
Nebraska.....	882.31	614.87	13.62	13.62			151,860	151,860	151,860	151,860
Total mileage owned single track.....										

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.					
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1			1		
Falling from trains and engines.....	1					
Other causes.....		1				
Total.....	1	2		1		

KIND OF ACCIDENT.	OTHERS.					
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes.....			2			
Total.....			2		1	

* Falling from a bridge (freight conductor).
 * Trespasser walking on track, struck by train.
 * Stealing a ride, ran over by train (tramp).
 * Riding in street car which was struck by engine.

BRIDGES, TRETTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet and inches.	Minimum length—feet and inches.	Maximum length—feet and inches.
BRIDGES— Iron.....	1	180.00		
Wooden.....	1	60.00		
Total.....	2	240.00		
TRESTLES.....	136	7,000.00		
Gauge of track—4 feet 8½ inches; 74.56 miles.				

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING CO.
97.81	532.00	Western Union Telegraph Co....	Western Union Telegraph Co.

CHARACTERISTICS OF ROAD.

FROM—	TO—	ALIGNMENT.				PROFILE.			
		Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Aggregate length of ascending grades—feet.	Number.	Aggregate length of descending grades—feet.
Elroy.....	Junction with G. N. Ry. at St. Paul	109.17	200	35.80	139.37	145	5,583.1	145	5,583.1
River Falls Junction.....	Elksworth	24.80	43	6.66	18.15	46	746.1	46	746.1
St. Lawrence Junction.....	Sullivan	3.05	5	1.30	1.75	5	69.9	5	69.9
Merrillan.....	Marshall	28.67	35	6.31	22.36	46	995.5	46	995.5
West Eau Claire.....	Shaw's Mill	1.00	1	1.00	0.00	1	0.0	1	0.0
Spur to city depot.....	Chippewa Falls	2.00	3	1.35	0.65	3	103.7	3	103.7
North Wisconsin Junction.....	Bayfield	178.34	204	57.00	121.34	203	2,173.0	203	2,173.0
Superior Junction.....	Ashtabula	60.37	61	11.14	49.23	43	513.5	43	513.5
Ashtabula Junction.....	St. P. & D. connection, Duluth	1.31	1	1.41	0.00	1	0.0	1	0.0
Superior Shore Line.....	St. Paul	2,460.00	6	7.75	2,452.25	6	10.0	6	10.0
St. Paul.....	La. Mar	242.70	183	44.78	197.92	369	2,373.6	369	2,373.6
Lake Crystal.....	Elmore	43.48	24	4.00	39.48	154	426.2	154	426.2
La. Mar.....	Pequot	28.00	14	3.47	24.53	116	785.0	116	785.0
St. Lawrence Junction.....	Mitchell	120.73	97	23.41	97.32	142	1,402.0	142	1,402.0
Missouri River Transfer.....	Omaha	2.55	6	0.53	1.92	110	1,292.2	110	1,292.2
Gobern Junction.....	Ponca	16.35	366	4.13	12.21	46	176.6	46	176.6
Emerson Junction.....	Norfolk	23.50	131	3.12	20.38	110	847.0	110	847.0
Wayne.....	Bloomfield	43.14	27	4.36	38.78	70	714.1	70	714.1
Total.....		1,370.00	1,000	209.10	1,160.90	75	1,007	13,302.6	501.16

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report paid mileage for the use of cars during the year.

Anglo-American Refrigerator Car Co.	Lackawanna Line.
Armour & Co.	Lipton Express Refrigerator Line.
American Refrigerator Transit Co.	Menasha Wooden Ware Co.
Ames Coal Transportation Co.	Mattoon Manufacturing Co.
Aras Palace Horse Car Co.	Merchants Despatch Transportation Co.
Arnold's Refrigerator Car Co.	Midland Line.
American Live Stock Transit Co.	Mann Bros.
Barrett & Barrett.	Manhattan Tank Line Co.
Burton Stock Car Co.	National Despatch Line.
Blue Line.	Nickel Plate Line.
Chicago Refrigerator Car Co.	North-Western Car Transit Co.
Canadian Pacific Despatch.	National Oil Co.
California Fruit Transportation Co.	National Linseed Oil Co.
C. B. Havens & Co.	New England Car Co.
Cudahy Refrigerator Line.	Omaha Packing Co.
Craig Oil Co.	Pullman's Palace Car Co.
Canadian Southern Line.	Paragon Refining Co.
Commercial Express Line.	Polar Refrigerator Car Co.
Canda Cattle Car Co.	Peerless Refining Co.
Crocker Chair Co.	Producers Oil Co.
Cold Blast Transfer Co.	Red Line.
Climax Gasoline Co.	Railway Car Association.
Chicago Refrigerator Car Line.	Swift's Refrigerator Line.
Crystal Refining Co.	St. Louis Refrigerator Car Co.
Cudahy Milwaukee Refrigerator Line.	Silberhorn & Co.
Chicago Stock Car Co.	Street's Stable Car Line.
Colorado Fuel Co.	Standard Oil Co.
Central Equipment Co.	Sheboygan Chair Co.
Cornplanters Refining Co.	S. Cupples Wooden Ware Co.
Empire Line.	St. Charles Car Co.
Eric Despatch.	Southern Iron Car Line.
Fairmont Coal & Coke Co.	Southern Despatch Lumber Line.
Great Eastern Line.	Tropical Transportation Co.
Goodell California Fruit Co.	T. E. Wells Co.
G. H. Hammond Refrigerator Line.	Union Line.
Independent Refining Co.	Union Refrigerator Transportation Co.
J. I. Case Threshing Machine Co.	Venice Transportation Co.
J. W. Ellsworth & Co.	Wagner Palace Car Co.
Jacob Dold & Sons.	W. F. Rand.
Kansas City Dressed Beef Line.	White Line.
Keystone Palace Horse Car Co.	West Shore Line.
Kansas Manufacturers Despatch.	White Star Transportation Co.

STATE OF MINNESOTA. ss.
COUNTY OF RAMSEY.

We, the undersigned, E. W. Winter, General Manager, and L. A. Robinson, Auditor, of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; that we further say that no deductions were made before stating the gross

earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

E. W. WINTER,
General Manager.
L. A. ROBINSON,
Auditor.

Subscribed and sworn to before me this 30th day of September, 1902.

CHAS. P. NASH,
Notary Public, Ramsey County, Minn.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa—		
J. H. Swan, Sioux City, Iowa.		
Division superintendents for Iowa—		
Hugh Spencer, Mankato, Minn.		
Page 11. Total mileage owned in Iowa, main line, single track...	55.11	
Total mileage owned in Iowa, branches.....	17.44	
Grand total of Iowa mileage.....		74.55
Miles of yard track and sidings in Iowa.....		21.82
Total mileage operated in Iowa (see Mileage—B—1).		
Page 17. Capital stock representing road in Iowa—proportional—		
Common.....	\$	1,177,181.13
Preferred.....		695,575.83
Total.....	\$	1,872,756.96
Amount per mile of road (74.55 miles).....	\$	25,133.48
Number of shares, proportional.....		18,727
Number of shares held in Iowa.....		100
Number of stockholders in Iowa.....		2
Page 19. Funded debt representing road in Iowa—proportional..	\$	1,305,002.71
Page 29. Cost of property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately—proportional.....	\$	3,277,275.80
Page 35. Net earnings per train mile, passenger trains—Iowa, proportional.....	\$	10.5
Net earnings per train mile, freight trains—Iowa, proportional.....		70.5
Page 43. Operating expenses per train mile, passenger trains—Iowa, proportional.....		1.04
Operating expenses per train mile, freight trains—Iowa, proportional.....		1.47
Taxes in Iowa (1891 taxes paid in 1902).....		18,411.46
Interest on bonded debt in Iowa—proportional.....		75,072.88

Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—proportional—

1—Number of passenger cars.....	7
2—Number of baggage, mail and express cars.....	3.5
3—Number of parlor and sleeping cars.....	3
6—Number of stock cars.....	260
7—Number of platform and coal cars.....	134
8—Number of other cars.....	12

Total..... 569.8

10—Number of locomotives..... 18

Page 70. Fencing in Iowa—

1—Miles of fencing on your road in Iowa.....	140.5
2—Average cost per mile of fencing.....	\$ 192.00
3—Total cost of same.....	26,976.00

Tonnage crossing Missouri River bridge at Sioux

City, Iowa, for the year ending June 30, 1892—

East bound, number of tons..... 179,561

West bound, number of tons..... 182,066

Total tons..... 361,647

STATE OF MINNESOTA, ss.
COUNTY OF RAMSEY, ss.

We, the undersigned, E. W. Winter, General Manager and L. A. Robinson, Auditor, of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, on our oath so severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

E. W. WINTER,
General Manager.
L. A. ROBINSON,
Auditor.

Subscribed and sworn to before me this 18th day of October, 1892.

S. L. PERRIN,
Notary Public, Ramsey County, Minn.

ANNUAL REPORT

OF THE

CHICAGO, SANTA FE & CALIFORNIA RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Chicago, Santa Fe & California Railway Company.

Date of organization?

December 3, 1886.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Incorporated under the general laws of the state of Illinois, chapter 114, revised statutes. If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Purchase of the Chicago & St. Louis Railway and Chicago, Santa Fe & California Railway Company of Iowa was made under authority of an act to increase the powers of railroad corporations in force July 1, 1885, sections 132 and 133, chapter 114, revised statutes, state of Illinois.

Date and authority for each consolidation?

Purchase of Chicago & St. Louis Railway authorized by vote of directors and stockholders December 15, 1886.

Purchase of Chicago, Santa Fe & California Railway Company of Iowa authorized by vote of directors and stockholders July 15, 1887.

What carrier operates the road of this company?

Atchafalpa, Topeka & Santa Fe Railroad Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Abram Poole.....	Chicago.....	1892.
Benj. P. Cheney.....	Boston.....	1892.
O. W. Peabody.....	Boston.....	1892.
O. O. Magoun.....	New York.....	1893.
J. J. McCook.....	New York.....	1893.
Norman Williams.....	Chicago.....	1893.
A. Marvel.....	Chicago.....	1894.
C. L. Hutchinson.....	Chicago.....	1894.
Edson Keith.....	Chicago.....	1894.
J. B. Morrison.....	St. Madison.....	1895.
J. D. Springer.....	Chicago.....	1895.
Nelson Morris.....	Chicago.....	1895.
O. B. Farwell.....	Chicago.....	1896.

Total number of stockholders at date of last election? Fifteen.

Date of last meeting of stockholders for election of directors? October 31, 1891.

Give post office address of general office, Chicago, Ill.

Give post office address of operating office, Chicago, Ill.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	G. C. Magoun.....	New York, N. Y.
President.....	A. Marvel.....	Chicago, Ill.
First Vice-President and Gen'l Auditor.....	J. W. Rothbart.....	Boston, Mass.
Second Vice-President.....	A. A. Robinson.....	Topeka, Kan.
Third Vice-President.....	D. L. Springer.....	Chicago, Ill.
Secretary.....	J. D. Gallip.....	Chicago, Ill.
Treasurer.....	Geo. B. Peck.....	Topeka, Kan.
General Counsel.....	J. J. McCool.....	New York, N. Y.
Assistant Secretary.....	L. C. Deming.....	Boston, Mass.
Assistant Treasurer.....	E. Wilder.....	Topeka, Kan.
Assistant General Auditor.....	G. L. Goodwin.....	Boston, Mass.
Comptroller.....	J. P. Whittehead.....	Chicago, Ill.
Auditor.....	G. B. Howard.....	Chicago, Ill.
Assistant General Auditor.....	W. K. Gillett.....	Topeka, Kan.

INCOME ACCOUNT.

The Chicago, Santa Fe & California Railway Company has no Income Account, as under the terms of the lease to the Atchafson, Topeka & Santa Fe Railroad Company, that company is entitled to all the revenue from the property, and assumes the payment of all expenses taxes and charges thereof.

STATEMENT OF OPERATIONS.

Gross earnings from operation.....	\$ 6,105,100.54
Less operating expenses.....	4,611,692.13
Income from operation.....	\$ 1,493,408.41
Total income.....	\$ 1,493,408.41
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 901,480.90
Taxes.....	161,575.64
Permanent improvements.....	109,902.28
Total deductions from income.....	\$ 1,172,958.82
Net income.....	\$ 320,450.49
Surplus from operations of year ending June 30, 1892.....	\$ 320,450.49
Deficit to June 30, 1891.....	2,415,903.37
Deficit on June 30, 1892.....	\$ 2,094,572.88
Taxes in Iowa.....	\$ 9,342.54

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation—nominal.
Mississippi River Railroad & Toll Bridge Co.....	\$ 1,000,000.00	None	None	1.00
The Sibley Bridge Co.....	850,000.00	None	None	1.00
Total.....	\$ 1,850,000.00	None	None	2.00

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Mississippi River Railroad & Toll Bridge Co.....	\$ 650,000.00	6	None	\$ 650,000.00
The Sibley Bridge Co.....	850,000.00	6	None	850,000.00
Total.....	\$ 1,500,000.00			\$ 1,500,000.00

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions and payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 24,958.45		
Less repayments:			
Tickets redeemed.....		\$ 19.20	
Excess fares refunded.....		61.85	
Other repayments.....		132.23	
Total deductions.....		\$ 213.28	
Total passenger revenue.....			\$ 24,745.17
Mail.....			5,101.98
Express.....			4,619.01
Extra baggage and storage.....			392.96
Other items.....			40.41
Total passenger earnings.....			\$ 31,802.71
FREIGHT—			
Freight revenue.....	\$ 167,307.26		
Less repayments:			
Overcharge to shippers.....		\$ 2,175.50	
Other repayments.....		176.59	
Total deductions.....		\$ 2,352.09	
Total freight revenue.....			\$ 164,960.67
Stock yards.....			3,883.06
Other items.....			66.50
Total freight earnings.....			\$ 168,904.23
Total passenger and freight earnings.....			\$ 233,737.07
OTHER EARNINGS FROM OPERATION—			
Telegraph companies.....			\$ 95.58
Rents from tracks, yards, and terminals.....			650.00
Rents not otherwise provided for.....			242.00
Other sources.....			1,256.08
Total other earnings.....			\$ 2,193.66
Total gross earnings from operation.....			\$ 225,800.73
Total gross earnings from operation—entire line.....			\$ 6,105,100.54

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each road named.
	FROM—	TO—		
Chicago Santa Fe & California Railway—				
Main line	Crawford Ave., Ill.	Rig Blue Junction, Mo.	436.57	
Pekin branch	Ancona, Ill.	Streator Junction, Ill.	32.40	
	Pekin Junction, Ill.	Pekin, Ill.		469.97
PROPRIETARY COMPANIES WHOSE ENTIRE CAPITAL STOCK IS OWNED BY THIS COMPANY—				
Mississippi River Railroad & Toll Bridge	Bridge and approaches over Mississippi River .....		.61	
The Stibley Bridge	Bridge and approaches over Missouri River .....		.76	
				1.37
LINE OPERATED UNDER LEASE FOR SPECIFIED SUM—				
Atchison, Topeka & Santa Fe Railroad Company, in Chicago	Terminal facilities at Chicago		2.12	
Chicago & Grand Trunk Junction Railway	Terminal facilities at Chicago		3.62	
				5.74
LINE OPERATED UNDER TRACKAGE RIGHTS—				
Chicago & Western Indiana Railroad	Terminal facilities at Chicago		4.84	
Toledo, Peoria & Western Railroad	Streator Junction, Ill.	Pekin Junction, Ill.	5.51	
Kansas City Belt Railway Co.	Rig Blue Junction, Mo.	Kansas City, Mo.	6.44	
				17.19
Total mileage operated				515.37
Total mileage in Iowa, 19.86 miles				

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

NAME.	TERMINALS.		BY WHAT COMPANY OPERATED.	KIND OF CONTRACT.	Miles of line.
	FROM—	TO—			
Chicago, Santa Fe & California Railway	Chicago	Kansas City	A. T. & S. F. R. R. Co.	Lease	439.57
	Ancona	Pekin			32.40
Total mileage					469.97

The road is leased to and operated by the Atchison, Topeka & Santa Fe Railroad Company, which receives all the earnings and pays all the operating expenses and taxes and interest on the bonded debt as and for rental.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING THE YEAR.	
					Date.	Amount.
CAPITAL STOCK—						
Common	300,000 \$100.00 \$		30,000,000.00 \$	15,000,000.00	None	None
Total	300,000 \$100.00 \$		30,000,000.00 \$	15,000,000.00	None	None

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during the year.	Cash realized on amount issued during the year.	Total number of shares issued.	Total cash realized.	REMARKS.
Issued for guaranty of the principal of the company's first mortgage bonds under contract for construction of road	None		150,000		
Total			150,000		

FUNDED DEBT.
MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of author- ized issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When pay- able.	Amount ac- crued dur- ing year.	Amount paid during year.
First mortgage.....	Jan. 1, 1887.	Jan. 1, 1907	\$ 15,500,000.00	\$ 15,500,000.00	\$ 15,500,000.00	\$ 15,500,000.00	5	Jan., July	767,500.00	\$
Registered 5 per cent bonds, Pekin Division.....	Sept. 1, 1887	Mch. 1, 1915	730,000.00	730,000.00	730,000.00	730,000.00	6	Mch., Sept.	44,980.00	.....
Chicago & St. Louis Railway Com- pany, first mortgage.....	Mch. 1, 1885	Mch. 1, 1915	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	6	Mch., Sept.	90,000.00	.....
Grand total.....			\$ 17,550,000.00	\$ 17,550,000.00	\$ 17,550,000.00	\$ 17,550,000.00			\$ 901,480.00	\$

* Assumed by the Atchison, Topeka & Santa Fe Railroad Company, lessee.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstand- ing.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 17,550,000.00	\$ 17,550,000.00	\$ 901,480.00	\$
Total.....	\$ 17,550,000.00	\$ 17,550,000.00	\$ 901,480.00	\$

**RECAPITULATION
FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.**

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To rail- roads.	To other propriet- ies.	Miles.	Amount.
Capital stock.....	\$ 15,000,000.00	\$	\$	400.97	\$ 30,551.78
Bonds.....	\$ 17,550,000.00	\$	\$	400.97	\$ 35,812.78
Total.....	\$ 22,550,000.00	\$	\$	400.97	\$ 66,364.56

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Included in operat- ing expenses.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1901.	Total cost to June 30, 1902.*	Cost per mile.
		NOT INCLUDED IN OPERATING EXPENSES.	Charged to con- struction or equipment.			
		Assumed by A. T. & S. F. R. Co. for permanent im- provements.				
CONSTRUCTION—						
Other real estate.....	\$	\$ 11,382.64	\$	\$ 1,050,652.02	\$	\$
Fences.....	\$ 970.14	\$	\$	\$ 1,454.70	\$	\$
Grading and bridge and culvert masonry.	\$ 4,909.58	\$	\$	\$ 5,345,124.03	\$	\$
Bridges and trestles.....	\$ 4,478.37	\$	\$	\$ 2,628,919.43	\$	\$
Rails.....	\$ 2,715	\$	\$	\$ 2,942,284.37	\$	\$
Ties.....	\$ 3,962.20	\$	\$	\$ 605,566.33	\$	\$
Buildings, furniture and fixtures.....	\$	\$	\$	\$ 1,505,629.99	\$	\$
Shop machinery and tools.....	\$	\$	\$	\$ 27,085.94	\$	\$
Engineering expenses.....	\$	\$ 4,457.35	\$	\$ 855,156.21	\$	\$
Interest during construction.....	\$	\$	\$	\$ 1,192,887.51	\$	\$
Discount on securities sold for construction.....	\$ 2,443.29	\$	\$	\$ 66,569.16	\$	\$
Telegraph line.....	\$ 13,873.51	\$	\$	\$ 2,983.92	\$	\$
Sidings and yard extensions.....	\$	\$	\$	\$ 15,000,000.00	\$	\$
Capital stock.....	\$	\$	\$	\$ 3,375,057.11	\$	\$
Purchase of constructed road.....	\$	\$	\$	\$ 2,244,228.53	\$	\$
Other items.....	\$ 76,500.00	\$	\$	\$	\$	\$
Total construction.....	\$ 109,902.29	None	\$ 36,109,088.16	\$	\$ 73,549.35	\$
EQUIPMENT—						
Locomotives.....	\$	\$	\$	\$ 4,557.97	\$	\$
Other cars of all classes.....	\$	\$	\$	\$ 211,203.56	\$	\$
Total equipment.....	\$ None	None	\$ 215,761.53	\$	\$ 440.27	\$
Grand total cost construction, equipment, etc.....	\$ 109,902.29	None	\$ 36,325,249.69	\$	\$ 73,989.62	\$
Total cost construction, equipment, etc.—State of Iowa.....	\$ 11,683.60	None	Not known	\$	\$	\$

* No charges to construction since September 30, 1890. Permanent Improvements since that date assumed by Atchison, Topeka & Santa Fe Railroad Company.

REPORT OF RAILROAD COMMISSIONERS.

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	Eureka, Ill.....	J. & S. E. Line.....	\$ 90.10	
Total.....				\$ 90.10
Yards and terminal facilities.....	Chicago, Ill.....	Chi. Ry. Fr. Assoc.....	\$ 505.20	
	Joliet, Ill.....	Elg. Joliet & E. R. R.....	1,380.34	
	Chicago, Ill.....	Chicago & N. P. R. R.....	15,002.22	
	Pt. Madison, Ia.....	Pt. Mad. Stock Yd. Co.....	400.00	
	Pt. Madison, Ia.....	O. P. N. & D. M. R. Co.....	54.00	
Total.....				\$ 16,432.26
Grand total.....				\$ 16,522.36
Proportion to Iowa.....				\$ 505.00

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 135,994.47	\$ 223,271.80	\$ 413,176.31
Repairs of ties.....	423.67	878.95	1,302.62
Repairs of bridges and culverts.....	10,156.36	12,454.50	22,610.86
Repairs of fences, road-crossings, signs, and cattle guards.....	20,631.91	49,100.17	71,542.08
Repairs of buildings.....	2,814.66	5,374.19	8,188.85
Repairs of telegraph.....	11,092.16	21,198.70	32,290.86
Repairs of telegraph.....	1,256.48	2,509.28	3,765.76
Total.....	\$ 190,453.30	\$ 370,080.82	\$ 560,534.12
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 121,161.50	\$ 230,022.12	\$ 351,183.62
Repairs and renewals of passenger cars.....	74,149.36	12,149.36	86,298.72
Repairs and renewals of freight cars.....	36,141.91	361,817.87	397,959.78
Shop machinery, tools, etc.....	4,873.74	8,097.21	12,970.95
Total.....	\$ 196,445.25	\$ 606,307.30	\$ 802,752.55
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 150,709.69	\$ 317,256.24	\$ 467,965.93
Fuel for locomotives.....	132,464.29	312,498.19	444,962.48
Water supply for locomotives.....	6,603.28	8,231.09	14,834.37
All other supplies for locomotives.....	4,800.79	15,809.44	20,610.23
Wages of other trainmen.....	81,242.25	227,863.10	309,105.35
All other train supplies.....	32,728.75	30,965.00	63,693.75
Wages of switchmen, flagmen, and watchmen.....	76,474.30	144,759.67	221,233.97
Expense of telegraph, including train dispatchers and operators.....	22,600.34	45,774.43	68,374.77
Wages of station agents, clerks and laborers.....	82,090.82	221,415.77	303,506.59
Station supplies.....	5,869.62	23,145.47	29,015.09
Switching charges—balance.....	15,515.02	15,515.02	31,030.04
Car mileage—balance.....	50,777.74	57,090.01	107,867.75
Loss and damage.....	5,775.50	44,599.55	50,375.05
Injuries to persons.....	20,313.40	15,626.54	35,940.94
Other expenses.....	7,861.25	22,170.28	30,031.53
Total.....	\$ 614,977.72	\$ 1,520,918.64	\$ 2,135,896.36

CHICAGO, SANTA FE & CALIFORNIA RAILWAY COMPANY. 337

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....	\$ 22,833.88	\$ 28,640.62	\$ 51,474.50
Salaries of clerks.....	28,882.11	77,016.61	105,898.72
General office expenses and supplies.....	5,068.58	2,540.26	7,608.84
Agents, including salaries and rent.....	21,307.18	40,460.15	61,767.33
Advertising.....	14,323.15	374.42	14,697.57
Commissions.....	20,583.00	—	20,583.00
Insurance.....	7,981.47	15,581.82	23,563.29
Expense of fast freight lines.....	—	2,506.41	2,506.41
Expense of stock yards and elevators.....	1,678.25	22,145.44	23,823.69
Expense of stock yards and elevators.....	—	9,214.44	9,214.44
Rents of tracks, yards and terminals.....	200,808.34	407,791.70	608,600.04
Rents not otherwise provided for.....	2,088.09	8,875.04	10,963.13
Legal expenses.....	10,291.24	38,834.22	49,125.46
Stationery and printing.....	11,552.97	26,207.51	37,760.48
Other general expenses.....	8,817.81	10,203.28	19,021.09
Total.....	\$ 376,083.66	\$ 730,911.11	\$ 1,106,994.77
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 190,453.30	\$ 370,080.82	\$ 560,534.12
Maintenance of equipment.....	196,445.25	606,307.30	802,752.55
Conducting transportation.....	614,977.72	1,520,918.64	2,135,896.36
General expenses.....	376,083.66	730,911.11	1,106,994.77
Grand total.....	\$ 1,281,360.36	\$ 2,228,216.87	\$ 3,509,577.23
Percentage of expenses to earnings—entire line.....			75.54
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 7,861.41	\$ 22,170.28	\$ 30,031.69
Maintenance of equipment.....	20,313.40	22,170.28	42,483.68
Conducting transportation.....	20,313.40	22,170.28	42,483.68
General expenses.....	5,869.62	16,277.22	22,146.84
Total.....	\$ 40,417.71	\$ 122,160.00	\$ 162,577.71
Percentage of expenses to earnings—Iowa.....			77.47

RENTALS PAID

RENTS PAID FOR LEASE OF OTHER PROPERTY—ENTIRE LINE.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS:				
Main track 3.91 miles.....	Pekin, Steator Jet., Ill.....	T. P. & W. R. R.....	\$ 8,850.00	
Main and yard tracks.....	Kansas City, Mo.....	Kansas City Belt Ry. Co.....	11,669.52	
Main track mileage.....	Peculiar to Steator Jet. Ill.....	Jacksonville & S. E. Line.....	11,669.52	
Total.....				\$ 30,189.04
YARDS AND TERMINAL FACILITIES:				
Real estate.....	State St., Chicago, Ill.....	Chicago & G. T. Ry. Co.....	\$ 97,461.08	
Passenger depot, etc.....	State St., Chicago, Ill.....	Chicago & W. Ind. Ry. Co.....	98,254.48	
Freight yards.....	Tyler St., Chicago, Ill.....	Chicago & G. T. Ry. Co.....	10.00	
Premises.....	70th St., Chicago, Ill.....	Nor. Bank of Kentucky.....	1,950.00	
Facilities and property.....	20th St., Chicago, Ill.....	Mrs. Korbals, Mrs. Hobbes.....	1,250.00	
	Chicago, Ill.....	A. T. & S. F. R. L. Co., Chi.....	200,000.00	
Total.....				\$500,355.56
Grand total rents.....				\$530,544.60

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....		\$ 36,100,088.16		\$ 36,100,088.16		
Cost of equipment.....		210,161.17		210,161.17		
Stocks owned.....		2.00		2.00		
Bonds owned.....		1,500,000.00		1,500,000.00		
Other permanent investments.....		1,813.22		1,813.22		
Grand total.....		\$ 37,827,054.56		\$ 37,827,054.56		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....		\$ 15,000,000.00		\$ 15,000,000.00		
Funded debt.....		17,560,000.00		17,560,000.00		
Current liabilities.....						
A. T. & S. F. R. R. Co. Advances.....		5,244,054.56		5,244,054.56		
Grand total.....		\$ 37,827,054.56		\$ 37,827,054.56		

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

Wells, Fargo & Co. The express company pays a certain percentage of its gross earnings from business carried over this company's lines, and guarantees to the railway company that such percentage shall not be less than a fixed rate per mile per annum.

MAILS.

The railroad company provides the necessary cars, pays the entire cost of maintenance of same, receives and delivers the mails at terminal offices, and delivers the mails into and takes them from intermediate postoffices located not over eighty rods from points at which trains make regular stops. Compensation is based on weight of mails, speed of trains, etc., as provided by law.

SLEEPING, PARLOR OR DINING CARS.

Pullman Palace Car Co. The cars are owned by the Pullman Palace Car Company, who receive all the earnings and pay running expenses. The railway company furnishes ice and water, fuel and oil, and pays the Pullman Palace Car Company a fixed mileage rate for every mile run by the cars on line of the railway company. When the revenue received by the Pullman Palace Car Company from the sale of seats and berths exceeds or equals a certain amount per annum, then the payment by the railway company of the fixed mileage rate shall cease.

TELEGRAPH COMPANIES.

Western Union Telegraph Co. All telegraph lines and appliances thereto along the railway company's line are owned jointly with the Western Union Telegraph company. Cost of repairs are borne equally by the two companies. The railway company has free use of the wires for its own business, pays salaries of operators, furnishes office room, light and heat—retaining as compensation for such expenses a certain percentage of receipts from commercial business.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

OTHER RAILROAD COMPANIES.

STEAMBOAT OR STEAMSHIP COMPANIES.

OTHER CONTRACTS.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
Chicago & St. Louis Ry. Co., first mortgage.....	Chicago, Ill.....	Streator, Ill., Ill. I. Pekin, Ill., Ill. I.	141.47	\$ 10,688.00	All		
First mortgage.....	Chicago, Ill.....	Big Blue, Mo., Ill. I.	438.27	\$ 35,990.00	All		
Pekin Div. registered & per cent mort. bonds.....	Ancona, Ill.....	Streator, Ill., Ill. I. Pekin, Ill., Ill. I.	32.40	\$ 13,988.52	None		

*In accordance with a provision of the first mortgage indenture to provide for the payment of the principal of the Chicago & St. Louis Railway Company first mortgage bonds, constituting a prior lien on that portion of the mortgaged line from Chicago to Ancona, Ill., the first mortgage bonds of the Mississippi River Railroad & Toll Bridge Company (\$600,000), and the Sibley Bridge Company (\$800,000), to an equal amount (\$1,500,000) are deposited with the trustee of the first mortgage bonds.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	1	365	\$ 602,883.32	\$ 1.65
General office clerks.....	4	1,460	2,812.32	1.92
Station agents.....	17	5,940	7,317.96	1.45
Engineers.....	100	36,480	137,668.24	3.77
Firemen.....	62	22,680	13,621.76	2.71
Conductors.....	124	45,020	137,100.40	3.21
Other trainmen.....	314	113,280	210,286.16	2.94
Mechanists.....	51	18,544	28,665.20	2.66
Carpenters.....	70	25,260	27,787.80	2.00
Other shopmen.....	206	74,256	161,286.80	2.15
Section foremen.....	6	2,160	2,920.68	1.35
Other trackmen.....	102	36,900	23,637.84	1.25
Switchmen, flagmen, and watchmen.....	13	4,680	14,086.08	2.77
Telegraph operators and dispatchers.....	7	2,516	4,981.76	1.87
All other employees and laborers.....	45	16,280	26,793.00	2.01
Total (including general officers)—Iowa.....	1,321	388,008	\$ 602,883.32	\$ 1.30
Less general officers.....	1			
Total (excluding general officers)—Iowa.....	1,321	388,008	\$ 602,883.32	\$ 1.30
DISTRIBUTION OF ABOVE—				
General administration.....	25	8,282	\$ 13,329.28	\$ 1.49
Maintenance of way and structures.....	128	35,728	37,622.48	1.45
Maintenance of equipment.....	467	132,600	238,828.80	1.72
Conducting transportation.....	761	221,922	611,474.68	2.74
Total (including general officers)—Iowa.....	1,321	388,008	\$ 602,883.32	\$ 1.30
Less general officers.....	1			
Total (excluding general officers)—Iowa.....	1,321	388,008	\$ 602,883.32	\$ 1.30
Total (including general officers)—entire line.....	4,347	1,240,776	\$ 2,729,701.16	\$ 1.92

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	61,254
Number of passengers carried one mile.....	1,100,907
Average distance carried.....	17.97
Total passenger revenue.....	\$ 25,745.37
Average amount received from each passenger.....	46.26
Average receipts per passenger per mile.....	32.248
Estimated cost of carrying each passenger one mile.....	33.674
Total passenger earnings.....	11,802.71
Passenger earnings per mile of road.....	1,091.34.491
Passenger earnings per train mile.....	70.688

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	840,840
Number of tons carried one mile.....	16,506,089
Average distance haul of one ton.....	19.63
Total freight revenue.....	\$ 184,084.80
Average amount received for each ton of freight.....	22.00
Average receipts per ton per mile.....	91.121
Estimated cost of carrying one ton one mile.....	90.861
Total freight earnings.....	185,594.36
Freight earnings per mile of road.....	9,513.21.118
Freight earnings per train mile.....	1.50.563

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 260,730.17
Passenger and freight revenue per mile of road.....	10,860.43.152
Passenger and freight earnings.....	220,737.07
Passenger and freight earnings per mile of road.....	11,114.65.039
Gross earnings from operation.....	222,860.73
Gross earnings from operation per mile of road.....	11,221.58.701
Expenses.....	172,646.74
Expenses per mile of road.....	8,602.88.721

TRAIN MILEAGE—	
Miles run by passenger trains.....	44,590
Miles run by freight trains.....	125,534
Total mileage trains earning revenue.....	170,324
Miles run by switching trains.....	101,195
Miles run by construction and other trains.....	10,000
Grand total train mileage.....	282,415
Mileage of loaded freight cars—north or east.....	1,134,122
Mileage of loaded freight cars—south or west.....	850,961
Mileage of empty freight cars—north or east.....	237,908
Mileage of empty freight cars—south or west.....	478,480
Average number of freight cars in train.....	32
Average number of loaded cars in train.....	16
Average number of empty cars in train.....	6
Average number of tons of freight in train.....	134
Average number of tons of freight in each loaded car.....	8

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	530,151
Number of passengers carried one mile.....	36,351,809
Average distance carried.....	68.38
Total passenger revenue.....	\$ 815,097.54
Average amount received from each passenger.....	1.53.046
Average receipts per passenger per mile.....	32.251
Estimated cost of carrying each passenger one mile.....	33.819
Total passenger earnings.....	1,061,177.56
Passenger earnings per mile of road.....	2,899.37.588
Passenger earnings per train mile.....	74.835

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	2,200,881
Number of tons carried one mile.....	400,161,109
Average distance haul of one ton.....	218.12
Total freight revenue.....	\$ 4,951,228.13
Average amount received for each ton of freight.....	2.19
Average receipts per ton per mile.....	91.464
Estimated cost of carrying one ton one mile.....	90.935
Total freight earnings.....	4,959,250.19
Freight earnings per mile of road.....	9,622.02.540
Freight earnings per train mile.....	1.56.051

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 5,707,425.67
Passenger and freight revenue per mile of road.....	11,103.01.061
Passenger and freight earnings.....	6,530,427.77
Passenger and freight earnings per mile of road.....	11,720.80.928
Gross earnings from operation.....	8,105,100.54
Gross earnings from operation per mile of road.....	11,848.35.240
Expenses.....	4,611,632.13
Expenses per mile of road.....	8,949.07.211

TRAIN MILEAGE—	
Miles run by passenger trains.....	1,444,272
Miles run by freight trains.....	62,985,978
Total mileage trains earning revenue.....	4,430,720
Miles run by switching trains.....	925,170
Miles run by construction and other trains.....	111,659
Grand total train mileage.....	5,467,549
Mileage of loaded freight cars—north or east.....	26,611,758
Mileage of loaded freight cars—south or west.....	20,461,058
Mileage of empty freight cars—north or east.....	4,899,987
Mileage of empty freight cars—south or west.....	12,584,570
Average number of freight cars in train.....	35
Average number of loaded cars in train.....	18
Average number of empty cars in train.....	8
Average number of tons of freight in train.....	136
Average number of tons of freight in each loaded car.....	7

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....		14	14	Westinghouse		
Switching.....		17	17	Westinghouse		
Total locomotives.....		31	31			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....		4	4	Westinghouse	4	Miller.
Total.....		4	4	Westinghouse	4	Miller.
CARS IN FREIGHT SERVICE—						
Box cars.....		415				
Flat cars.....		157				
Coal cars.....		947				
Other cars—combination.....		18				
Total.....		1,977				
CARS IN COMPANY'S SERVICE—						
Derrick cars.....		3				
Caboose cars.....		136				
Other road cars.....		136				
Total.....		275				
Grand total cars.....		2,252	4	Westinghouse	4	Miller.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road whole tons.		Freight received from connecting roads and carriers, whole tons.		TOTAL FREIGHT TONNAGE.	
	Whole tons.	Per cent.	Whole tons.	Per cent.	Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—						
Grain.....	770	413.280	414.550	49.24		
Flour.....	337	9,371	5,706	1.15		
Other mill products.....	28	4,106	4,124	.49		
Hay.....	18	2	2	.04		
Tobacco.....	2	2	2	.04		
Cotton.....	2	2	2	.04		
Fruit and vegetables.....	2	2	2	.04		
PRODUCTS OF ANIMALS—						
Live stock.....	285	131,080	131,365	15.62		
Dressed meats.....		22,016	22,016	2.62		
Poultry, game and fish.....		1,209	1,209	.14		
Wool.....		9,534	9,534	1.15		
Hides and leather.....		1,828	1,828	.22		
PRODUCTS OF MINES—						
Anthracite coal.....	18	13,130	12,148	1.44		
Bituminous coal.....		17,774	17,774	2.11		
Coke.....	228	980	1,208	.14		
Ores.....		320	320	.04		
Stone, sand, and other like articles.....						
Salt.....						
PRODUCTS OF FOREST—						
Lumber.....	13,732	24,969	37,812	4.50		
MANUFACTURES—						
Petroleum and other oils.....		17,830	17,830	2.12		
Iron, pig and bloom.....		4,211	4,211	.50		
Iron and steel rails.....		23,699	23,699	2.74		
Other castings and machinery.....		15,616	15,616	1.79		
Bar and sheet metal.....		7,211	7,211	.86		
Cement, brick, and lime.....		2,646	2,646	.32		
Agricultural implements.....	1,163	22,800	33,969	3.85		
Wagons, carriages, tools, etc.....	356	6,791	5,141	.62		
Household goods and furniture.....						
MERCHANDISE.....	1,648	62,563	64,011	7.61		
MISCELLANEOUS						
Other commodities not mentioned above.....	10,936		10,936	1.30		
Total tonnage—Iowa.....	29,575	811,267	840,840	100.00		
Total tonnage—entire line.....	1,216,336	1,844,545	2,369,581			

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	
	Number.	Average price at distribution point.
Cedar.....	8,702	.35
Oak.....	8,974	.38
Total.....	8,702	.36

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Main line.	Branches and spurs.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Miles of single track.	Miles of joint track and sidings.		Miles of single track.	Miles of joint track and sidings.							Iron.	Steel.
Total mileage operated (all tracks).....	435.57	141.60	577.17	82.40	6.50	1.25	45.30	17.10	17.10	703.26	...	51,307	631.24

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Main line.	Branches and spurs.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Miles of single track.	Miles of joint track and sidings.		Miles of single track.	Miles of joint track and sidings.							Iron.	Steel.
Illinois.....	225.50	102.40	327.90	...	...	...	...	...	...	327.90	...	1,100	255.00
Iowa.....	10.70	10.70	21.40	...	...	...	...	...	...	21.40	...	1,100	19.70
Missouri.....	108.42	108.42	216.84	...	...	...	...	...	...	216.84	...	1,100	200.42
Total mileage operated (single track).....	435.57	321.52	757.09	...	...	...	...	...	...	757.09	...	1,100	695.57

2. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Main line.	Branches and spurs.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease rights.	Total mileage owned.	New line constructed during year.	RAILS.	
	Miles of single track.	Miles of joint track and sidings.		Miles of single track.	Miles of joint track and sidings.							Iron.	Steel.
Illinois.....	225.50	102.40	327.90	...	...	...	...	...	...	327.90	...	1,100	255.00
Iowa.....	10.70	10.70	21.40	...	...	...	...	...	...	21.40	...	1,100	19.70
Missouri.....	108.42	108.42	216.84	...	...	...	...	...	...	216.84	...	1,100	200.42
Total mileage owned (single track).....	435.57	321.52	757.09	...	...	...	...	...	...	757.09	...	1,100	695.57

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION.	CONSUMPTION.				
	Bituminous coal—tons.	Hard wood—cords.	Total fuel consumed—tons.	Miles run.	Average lbs. burned per mile.
Passenger.....	2,186	54	2,240	42,176	105
Freight.....	6,308	132	6,440	134,471	94
Switching.....	787	30	817	101,193	6
Construction.....	434	0	434	10,696	86
Total.....	9,715	212	9,927	288,536	64
Average cost at distributing point.....	\$ 1.62	\$ 2.38	\$ 1.65		

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1				1		1	
Falling from trains and engines.....		1						1
Derailments.....					1		1	
Other causes.....					6		6	
Total.....	1	1	None	1	8		9	

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes.....					1		1	
Total.....	None	None	None	1	None	None	None	1

*Other causes—1 switchman injured, switching; 3 injured, caught in machine; 1 injured, scalded; 1 injured, hand car derailed; 1 injured, iron fell on foot; 1 killed, struck by engine.
 †Trespasser—1 injured, struck by engine; 1 injured, fell from train.

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

Miles of line.	Miles of wire.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.	
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
19.86	50.58	19.86	50.58		
Owned and operated jointly with Western Union Telegraph Co.					

CHARACTERISTICS OF ROAD.

FROM—	TO—	ALIGNMENT.				PROFILE.			
		Number of curves.	Average length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of descents.	Average length of ascending grades—miles.	Average length of descending grades—miles.
Chicago.....	St. Paul.....	137	32.50	292.50	64.50	193	2,667.5	160.65	275
Chicago.....	Peoria.....	112	34.66	185.34	55.32	301	2,560.0	89.63	270
Chicago.....	Kansas City.....								
Total.....				515.37					

ITEM.	NUMBER.	BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.		ITEM.	NUMBER.	HEIGHT OF FLOOR ABOVE SURFACE OF RAIL—feet, in.
		Maximum length—feet, in.	Minimum length—feet, in.			
Bridges—Stone.....	None			OVERHEAD HIGHWAY CROSSINGS—Bridges.....	1	20.6
Wooden.....	14	1,462.8	45.0	Trestles.....	1	20.6
Combination.....	18	2,739.8	125.6	Total.....	1	20.6
Total.....				OVERHEAD RAILWAY CROSSINGS—Bridges.....	1	20.6
				Total.....	1	20.6

Gauge of track, 4 feet, 8½ inches; 11.86 miles.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

American Car Co.	Kansas City Dressed Beef Line.
Abernethy Furniture Co.	Kansas City Refrigerator Car Co.
American Live Stock Transportation Co.	Kansas City & Mexican Transportation Co.
American Refrigerator Transportation Co.	Kansas Manufacturers Despatch.
Ames Coal Transportation Co.	Kentucky Refining Co.
Anglo-American Refrigerator Car Line.	Keystone Palace Horse Car Co.
American Refrigerator Line.	Kingsley's Refrigerator Line.
Arms Palace Horse Car Line.	Live Poultry Transportation Co.
Atlanta Stone, Coal & Lumber Line.	Mahla & Chappell.
Bea Creek Refining Co.	Manhattan Oil Co.
Blue Line Transits Co.	Man & Bros.
Brighton & Lansing Coal Co.	Mattier Horse & Stock Car Co.
Burton Stock Car Co.	Mason Manufacturing Co.
Boyd, Lunham & Co. Provision Express.	Merchants Despatch Transportation Co.
California Fruit Transportation Co.	Midland Line.
California Fruit Express.	Menasha Wooden Ware Line.
Canada Cattle Car Co.	Missouri Car Foundry Co.
Canadian Pacific Despatch.	Morris & Co. Refrigerator Line.
Canadian Southern Line.	Missouri Valley Refrigerator Line.
Case Threshing Machine Co.	National Despatch Line.
Central Equipment Co.	National Fruit Despatch.
Chicago Stock Car Co.	National Linseed Oil Co.
Chicago Refrigerator Car Co.	National Oil Co., Limited.
Chicago & New York Refrigerator Line.	National Rolling Stock Co.
Clark & Co., H. H.	New England Car Co.
Climax Gasoline Co.	Omaha Packing Co.
Consolidated Tank Line Co.	Pan-American Transportation Co.
Cold Blast Refrigerator Line.	Parr Manufacturing Co.
Colorado Fuel Co.	Peasey Grain Line Co.
Commercial Express Line.	Peerless Refining Co.
Crocker Chair Co.	Pittsburg & Toledo Despatch.
Cudahy Refrigerator Line.	Polar Refrigerator Car Co.
Cudahy Milwaukee Refrigerator Line.	Producers Oil Co.
Cupples Hardware Co.	Red Line Transit Co.
Dodd & Son, Dressed Beef Line.	Rend & Co., W. P.
Eagle Consolidated Tank Line.	Rockey Mountain Oil Co.
Ellsworth & Co., J. W.	St. Charles Car Co.
Empire Line.	St. Louis Refrigerator Car Co.
Erie Despatch.	Sells Bros.
Eureka Transportation Co.	Shawnee Oil Co.
Excelsior Oil Co.	Silberhorn Co.
Florence Oil & Refining Co.	Somers Oil Co.
Frazier Lubricator Co.	Southern Iron Car Co.
Fredonia Linseed Oil & Paint Co.	Southern Despatch Lumber Line.
Goodhill Refrigerator Car Co.	Street's Western Stable Car Line.
Great Eastern Line.	Sun Oil Line Co.
Havens & Co., C. R.	Swift Refrigerator Transportation Co.
Helms Brewing Co.	Tropical Transportation Co.
Halleck Paint, Oil & Gasoline Co.	Union Line.
Hutchinson Packing Co.	Union Tank Line.
Hicks Stock Car Co.	Union Refrigerator Transit Co.
Interstate Ventilator Refrigerator Car Line.	Union Transportation Co.
International Oil Works.	Waters-Pierce Oil Co.
Independent Refining Co.	Weaver, Getz & Co.
Iron Car Express Line.	White Line Transit Co.
Kenawa Valley Railway Stock Co.	White Star Transportation Co.

STATE OF MASSACHUSETTS,
COUNTY OF SUFFOLK, ss.

We, the undersigned, A. Manvel, President, and J. W. Reinhart, Vice-President and General Auditor, of the Chicago, Santa Fe & California Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

A. MANVEL,
President.

J. W. REINHART,
Vice-President and General Auditor.

Subscribed and sworn to by J. W. Reinhart before me this 10th day of October, 1902.

GEO. L. GOODWIN,
Notary Public.

*Excepting always such statements as have been made in accordance with rules prescribed by the Inter-State Commerce Commission, the accuracy of which the company neither admits nor denies.

SUPPLEMENTAL REPORT

OF THE

CHICAGO, SANTA FE & CALIFORNIA RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa— J. D. M. Hamilton, Ft. Madison. Division superintendents for Iowa— J. E. Hurley, Ft. Madison.	
Page 11. Total mileage owned in Iowa, main line, single track.....	19.86
Grand total, Iowa mileage.....	19.86
Miles of yard track and sidings in Iowa.....	18.69
Total mileage operated in Iowa.....	38.55
Page 17. Capital stock representing road in Iowa (mileage basis)— Common.....	\$ 606,750.00
Total.....	\$
Amount per mile of road (19.86 miles).....	\$ 30,581.00
Number of shares.....	6,067 1/2
Number of shares held in Iowa.....	1
Number of stockholders in Iowa.....	1

Page 19.	Funded debt representing road in Iowa (mileage basis).....	\$ 95,000.00
Page 25.	Net earnings per train mile, passenger trains, Iowa.....	19,216
	Net earnings per train mile, freight trains, Iowa.....	45,290
Page 43.	Operating expenses, per train mile, passenger trains, Iowa.....	89,004
	Operating expenses, per train mile, freight trains, Iowa.....	145,306
	Operating expenses, per mile of road, Iowa (19.46 miles).....	8,692.88,731
	Taxes in Iowa.....	9,342.54
Page 63.	Average number of tons of freight in each car when shipped in car lots.....	15
	Average number of tons of freight in each car when shipped in less than car lots.....	7
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa:	

	Leased.	Owned.	TOTAL.
1-Number of passenger cars.....	252	252	
2-Number of baggage, mail and express cars.....	176	176	
3-Number of dining cars.....	16	16	
4-Number of box freight cars.....	10,846	10,846	
5-Number of stock cars.....	2,727	2,727	
6-Number of platform and coal cars.....	6,461	6,461	
7-Number of other cars.....	30	30	
8- Total number of cars.....	3,000	30,494	33,494
10-Number of locomotives.....	692	692	

This rolling stock is used over the entire Atchison & Santa Fe system—5,113.49 miles—as per attached statement. Apportionment to Iowa is \$1,777,919.

Page 59.	Fencing in Iowa—	
1—Miles of fencing on your road in Iowa.....	19.86	
2—Average cost per mile of fencing.....	182.40	
4—Total cost of same.....	7,208.34	
Tonnage crossing Mississippi river at Ft. Madison for the year ending June 30, 1902—		
East bound, number of tons.....	439,845	
West bound, number of tons.....	336,609	
Total tons.....	776,454	

STATE OF IOWA,) ss.
COUNTY OF.....

We, the undersigned,..... President, and
..... Second Vice-President, of the
..... Railway Company, on our oath do severally say that the foregoing
return has been prepared, under our direction, from the original books, papers and records of
said company; that we have carefully examined the same, and declare the same to be a cor-
rect statement of the business and affairs of said company in respect to each and every mat-
ter and thing therein set forth, to the best of our knowledge, information and belief.

.....
President, or other chief officer.

.....
Treasurer, or other officer having charge of accounts.

Subscribed and sworn to before me this..... day of..... 1902.

.....
Notary Public.

ANNUAL REPORT

OF THE

CROOKED CREEK RAILROAD & COAL COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

Crooked Creek Railroad & Coal Company.

Date of organization?

November 8, 1875.

Under laws of what government, state, or territory organized? If more than one, name all;
give reference to each statute and all amendments thereof.
Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of
each, and all amendments of same.

Original company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
W. C. Wilson.....	Webster City, Iowa.....	23 Wednesday in June, 1903.
J. M. Funk.....	Webster City, Iowa.....	23 Wednesday in June, 1903.
C. S. Burnham.....	Milwaukee, Wis.....	23 Wednesday in June, 1903.
John Q. Burnham.....	Milwaukee, Wis.....	23 Wednesday in June, 1903.
Wm. P. McLaren.....	Milwaukee, Wis.....	23 Wednesday in June, 1903.
A. K. Hamilton.....	Milwaukee, Wis.....	23 Wednesday in June, 1903.
Mrs. E. S. Hansen.....	Chicago, Ill.....	23 Wednesday in June, 1903.

Total number of stockholders at date of last election:

Seven.

Date of last meeting of stockholders for election of directors:

June 24th, 1902.

Give post office address of general office:

Lehigh, Iowa.

Give post office address of operating office:

Lehigh, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Walter C. Wilson.....	Lehigh, Iowa.
Vice-President.....	John Q. Burnham.....	Lehigh, Iowa.
Secretary.....	Jacob M. Funk.....	Lehigh, Iowa.
Treasurer.....	Judge J. C. Cook.....	Webster City, Iowa.
Attorney or General Counsel.....	C. M. Kellogg.....	Lehigh, Iowa.
Auditor.....	Samuel McClure.....	Lehigh, Iowa.
General Manager.....	P. E. Wilson.....	Lehigh, Iowa.
General Freight Agent.....	P. E. Wilson.....	Lehigh, Iowa.
Asst. General Passenger Agent.....	P. E. Wilson.....	Lehigh, Iowa.

PROPERTY OPERATED

NAME.	TERMINALS.	
	FROM—	TO—
Crooked Creek Railroad & Coal Company	Judd Border Plains	Lehigh Weister City
Total mileage operated	9.70 13.37	Miles of line for each road named. Miles of line for each road named.

NAME OF ALL COAL, BRIDGE, CANAL, OR OTHER PROPERTIES, THE EARNINGS AND EXPENSES OF WHICH AFFECT THE GENERAL BALANCE SHEET.

NAME.	CHARACTER OF BUSINESS.	TITLE (OWNED, LEASED, ETC.)	STATE OR TERRITORY.
			TOWN.
Crooked Creek Railroad & Coal Co.	Miners of coal		Iowa.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	Rate.	Amount.	DIVIDENDS DECLARED DURING YEAR.
Capital stock, common	5,000	\$100.00	\$500,000.00	\$225,000.00			
Total	5,000	\$100.00	\$500,000.00	\$225,000.00			

MANNER OF PAYMENT FOR CAPITAL STOCK.

REMARKS.	Number of shares issued during year.	Cash paid during year.	Total amount realized during year.	Have no data for cash realized.
Issued for cash, common	117			
Issued for construction, common	500			
Issued for coal plant	1,100			
Issued for dividends	450			
Total	2,267			

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.			AMOUNT PER MILE OF ROAD.			REMARKS.
		To rail-roads.	To other property.	Total.	Miles.	Amount.		
Capital stock	\$115,000.00	\$115,000.00	\$0.00	\$115,000.00	32.2	\$4,506.86		
Total	\$115,000.00	\$115,000.00	\$0.00	\$115,000.00	32.2	\$4,506.86		

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Crooked Creek Railroad & Coal Co.	\$115,000.00	\$0.00	\$0.00	\$115,000.00	32.2	\$4,506.86
Grand total	\$115,000.00	\$0.00	\$0.00	\$115,000.00	32.2	\$4,506.86

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvement.	NOT INCLUDED IN OPERATING EXPENSES. Charged to construction of equipment.			
Construction—						
Purchase of constructed road.....	\$ 1,000.00			\$ 1,000.00	\$ 1,000.00	\$ 14,450.70
Total construction.....	\$ 1,000.00			\$ 1,000.00	\$ 1,000.00	\$ 14,450.70
EQUIPMENT—						
Combination cars.....			\$ 100,877.82	\$ 100,877.82	\$ 100,877.82	\$ 1,406.47
Freight cars.....			\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 52.75
Other cars of all classes.....			\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 32.28
Total equipment.....			\$ 13,007.04	\$ 13,007.04	\$ 13,007.04	\$ 167.00
Grand total cost construction, equipment, etc.....			\$ 13,007.04	\$ 13,007.04	\$ 13,007.04	\$ 167.00

The construction of the Crooked Creek Railroad has been carried forward into new books and charged to the construction of the railroad construction account. We have endeavored to get the construction books of the company; same not being in our office, consequently cannot give distribution of the purchase of constructed road consists of the Webster City & Southwestern Railway, for which we received sheriff's deed; date July 12, 1890; consideration, \$40,000.

CROOKED CREEK RAILROAD AND COAL COMPANY.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Due from agents.....	\$ 132.71
Net traffic balances due from other companies.....	42.65
Due from solvent companies and individuals.....	4,093.08
Total.....	\$ 4,268.44

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Audited vouchers and accounts.....	\$ 1,293.13
Balance—cash assets credited to C. C. R. & C. Co.....	3,035.31
Total.....	\$ 4,268.44

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 15,782.31
Less operating expenses.....	10,819.50
Income from operation.....	\$ 4,962.81
Total income.....	\$ 4,962.81
DEDUCTIONS FROM INCOME—	
Taxes.....	\$ 1,927.61
Total deductions from income.....	\$ 1,927.61
Net income.....	\$ 3,035.20
Surplus on operations of year ending June 30, 1892.....	\$ 3,035.31
Surplus on June 30, 1891.....	.07
Surplus on June 30, 1892.....	\$ 3,035.31

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repairs, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 831.48		\$ 831.48
Total passenger revenue.....	\$ 831.48		\$ 831.48
Mail.....	\$ 574.37		\$ 574.37
Total passenger earnings.....			\$ 1,405.85
FREIGHT—			
Freight revenue.....	\$ 7,199.63		\$ 7,199.63
Total freight revenue.....	\$ 7,199.63		\$ 7,199.63
Total freight earnings.....			\$ 7,199.63
Total passenger and freight earnings.....			\$ 8,605.48
OTHER EARNINGS FROM OPERATION—			
Other sources, transporting coal for the Crooked Creek Railroad & Coal Company.....	\$ 7,177.03		\$ 7,177.03
Total other earnings.....			
Total gross earnings from operation—Iowa.....			
Total gross earnings from operation—entire line.....			\$ 15,782.31

OPERATING EXPENSES.

ITEM.	Chargeable to freight traffic.	Chargeable to passenger traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 3,486.35		\$ 3,486.35
Renewals of ties.....	642.87		642.87
Repairs of buildings.....	144.32		144.32
Total.....	\$ 4,273.44		\$ 4,273.44
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 330.05		\$ 330.05
Repairs and renewals of passenger cars.....	131.63		131.63
Total.....	\$ 461.68		\$ 461.68
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men.....	\$ 2,412.63		\$ 2,412.63
Fuel for locomotives.....	1,117.64		1,117.64
Water supply for locomotives.....	34.67		34.67
Wages of station agents, clerks, and laborers.....	777.29		777.29
Other expenses.....	44.55		44.55
Total.....	\$ 4,386.14		\$ 4,386.14
GENERAL EXPENSES—			
Salaries of officers.....	\$ 1,150.00		\$ 1,150.00
Other general expenses.....	548.33		548.33
Total.....	\$ 1,698.33		\$ 1,698.33
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 4,273.44		\$ 4,273.44
Maintenance of equipment.....	461.68		461.68
Conducting transportation.....	4,386.14		4,386.14
General expenses.....	1,698.33		1,698.33
Grand total.....	\$ 10,819.59		\$ 10,819.59

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 50,815.00		\$ 116,577.82		\$ 65,762.82	
Cost of equipment.....	22,310.00		11,047.04		\$ 11,262.96	
Lands owned.....	142,875.00		125,597.43		\$ 17,277.57	
Cash and current as- sets.....	2,896.83		4,308.44		\$ 1,411.61	
OTHER ASSETS—						
Profit and loss.....			2,035.31		\$ 2,035.31	
Grand total.....	\$ 277,896.83		\$ 341,786.04		\$ 63,889.21	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 225,000.00		\$ 225,000.00			
Current liabilities.....			1,264.12		\$ 1,264.12	
Profit and loss.....	2,866.85		3,683.31		\$ 816.46	
Grand total.....	\$ 227,866.85		\$ 229,768.43		\$ 1,901.58	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

We have added to our line the Webster City & Southwestern Railway, which was purchased at sheriff's sale, consisting of 13.37 miles.

ALL LEASES TAKEN OR SURRENDERED.

Lease with the Webster City & Southwestern Railway Company surrendered—their road having been sold at sheriff's sale to this company, dated July 12th, 1892.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

MAILS.

U. S. Mail Service, carrying mail over our line of road, 762.23 per year.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers.....	1	313	\$ 1,300.00	\$ 3.83
General office clerks.....	1	313	600.00	2.92
Station agents.....	1	624	1,100.00	1.78
Engineers.....	1	313	500.00	3.08
Firemen.....	1	313	480.00	1.53
Conductors.....	1	313	570.00	1.82
Other shopmen.....	1	313	480.00	1.31
Section foremen.....	1	620	600.00	1.53
Other trackmen.....	4	1,024	1,380.00	1.25
Total (including general officers)—Iowa.....	14	4,146	\$ 7,640.00	\$ 1.84
Less general officers.....	1	313	1,300.00	
Total (excluding general officers)—Iowa.....	13	3,833	\$ 6,340.00	\$ 1.70
DISTRIBUTION OF ABOVE—				
General administration.....	1	313	\$ 1,300.00	\$ 3.83
Maintenance of way and structures.....	5	1,644	2,340.00	1.36
Maintenance of equipment.....	1	313	500.00	1.31
Conducting transportation.....	6	1,826	3,720.00	2.00
Total (including general officers)—Iowa.....	14	4,146	\$ 7,640.00	\$ 1.84
Less general officers.....	1	313	1,300.00	
Total (excluding general officers)—Iowa.....	13	3,833	\$ 6,340.00	\$ 1.70
Total (including general officers)—entire line.....				

REPORT OF RAILROAD COMMISSIONERS.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and wharves, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	2,794		2,794	96.66
Hay.....	41		41	1.44
Fruit and vegetables.....	80		80	2.89
PRODUCTS OF ANIMALS—				
Live stock.....	754		754	2.66
PRODUCTS OF MINES—				
Anthracite coal.....		298	298	1
Bituminous coal.....	18,422		18,422	62.97
Iron, salt.....		15	15	.55
Stone, sand, and other like articles.....	30		30	.90
Clay.....	5,022		5,022	17.97
PRODUCTS OF FOREST—				
Lumber.....		530	530	1.83
Posts, ties, logs and wood.....	156	100	256	.89
MANUFACTURES—				
Agricultural implements.....		51	51	.17
Household goods and furniture.....	10	10	20	.60
Tile.....	66		66	.22
MERCHANDISE	111	390	501	1.63
MISCELLANEOUS—				
Other commodities not mentioned above.....	33	100	133	.44
Total tonnage—Iowa.....	27,521	1,388	28,909	100.00
Total tonnage—entire line*				

*All in Iowa.

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet and inches.	Minimum length—feet and inches.	Maximum length—feet and inches.
BRIDGES—				
Wooden.....	4			850.00
Total.....	4			850.00
TRESTLES	14			426.00
Gauge of track—4 feet 8½ inches; 23.27 miles.				

STATE OF IOWA.
COUNTY OF HAMILTON, ss.

We, the undersigned, W. C. Willson, President, and Jacob M. Funk, Secretary and Treasurer, of the Crooked Creek Railroad & Coal Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and

CROOKED CREEK RAILROAD AND COAL COMPANY.

that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

W. C. WILLSON,
President,
JACOB M. FUNK,
Treasurer.

Subscribed and sworn to before me this 26th day of September, 1902.

GEO. WAMBACH,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

CROOKED CREEK RAILROAD & COAL COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa— J. C. Cook.....	
Page 11. Total mileage owned in Iowa, main line, single track.....	23.27
Grand total of Iowa mileage.....	23.27
Miles of yard track and sidings in Iowa.....	1
Total mileage operated in Iowa.....	24.27
Page 15. Capital stock representing road in Iowa \$225,000.00.	
Railroad proportion.....	\$ 112,500.00
Coal Company proportion.....	112,500.00
Common.....	
Total.....	\$ 225,000.00
Number of shares.....	2,250
Number of shares held in Iowa.....	664
Number of stockholders in Iowa.....	3
Page 25. The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business.....	\$ 226,914.96
Page 26. Net earnings per train mile, freight trains—Iowa.....	226.24
Page 43. Operating expenses per train mile, freight trains—Iowa.....	456.36
Operating expenses per mile, of road, Iowa, 189.35 miles.....	
Taxes in Iowa.....	1,207.41
Page 62. Average number of tons of freight in each car when shipped in car lots (estimated).....	50

Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—

7—Number of platform and coal cars.....	10
8—Number of other cars.....	1
Total.....	11
16—Number of locomotives.....	2

Page 70. Fencing in Iowa—

1—Miles of fencing on your road in Iowa.....	14.00
2—Miles of unfenced road in Iowa.....	9.27
5—Miles of fencing built during the year.....	4.00

STATE OF IOWA,
COUNTY OF HAMILTON, ss.

We, the undersigned, W. C. Willson, President, and Jacob W. Funk, Treasurer of the Crooked Creek Coal & Mining Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

W. C. WILLSON,
President.
JACOB M. FUNK,
Treasurer.

Subscribed and sworn to before me this 22d day of October, 1892.

GEO. WAMBACH,
Notary Public.

ANNUAL REPORT

OF THE

DES MOINES, NORTHERN & WESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?
Des Moines, Northern & Western Railway Company.

Date of organization?
January 1st, 1892.

Under laws of what government, state, or territory organized? If more than one, name all:
give reference to each statute and all amendments thereof.
State of Iowa.

If a consolidated company, name the constituent companies. Give reference to charters or each, and all amendments of same.
Des Moines & Northwestern Railway Company.
Des Moines & Northern Railway Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. M. Hubbell.....	Des Moines, Iowa.....	
F. C. Hubbell.....	Des Moines, Iowa.....	
H. D. Thompson.....	Des Moines, Iowa.....	
A. N. Deenman.....	Des Moines, Iowa.....	
G. M. Dodge.....	Des Moines, Iowa.....	
A. B. Cummins.....	Des Moines, Iowa.....	
L. M. Martin.....	Des Moines, Iowa.....	

Total number of stockholders at date of last election?
Seven.

Date of last meeting of stockholders for election of directors?
January 4, 1892.

Give post office address of general office.
Des Moines, Iowa.

Give post office address of operating office.
Des Moines, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	F. M. Hubbell.....	Des Moines, Iowa.
First Vice-President.....	F. C. Hubbell.....	Des Moines, Iowa.
Second Vice-President.....	E. P. Platt.....	Des Moines, Iowa.
Secretary.....	R. L. Chase.....	Des Moines, Iowa.
Treasurer.....	H. D. Thompson.....	Des Moines, Iowa.
General Solicitor.....	A. B. Cummins.....	Des Moines, Iowa.
Attorney, or General Counsel.....	A. B. Cummins.....	Des Moines, Iowa.
Auditor.....	J. M. Miller.....	Des Moines, Iowa.
General Manager.....	L. M. Martin.....	Des Moines, Iowa.
Superintendent.....	F. C. Hubbell.....	Des Moines, Iowa.
Assistant Superintendent.....	C. W. Huntington.....	Des Moines, Iowa.
Superintendent of Telegraph.....	F. Norton.....	Des Moines, Iowa.
General Ticket Agent.....	S. A. Stevenson.....	Des Moines, Iowa.

PROPERTY OPERATED.

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REPORT OF RAILROAD COMMISSIONERS.

NAME.	TERMINAL		Miles of line for each road named.	Miles of line for each road named.
	FROM—	TO—		
Des Moines, Northern & Western.....	Des Moines, Clive.....	Boone, Fonda.....	42.00	107.00
Total mileage operated.....			149.00	

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING THE YEAR.	
					Rate.	Amount.
CAPITAL STOCK—Common.....	42,000	\$100.00	\$ 4,246,500.00	\$ 4,200,000.00	None	\$.....
Total.....					None	\$.....

CAPITAL STOCK—CONTINUED.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during the year.	Cash realized on amount issued during the year.	Total number of shares issued.	Total cash realized	REMARKS.
ISSUED FOR CONSOLIDATION—Common (all issued in the consolidation of Des Moines & Northwestern Ry. and Des Moines & Northern Ry.).....	42,000	\$.....	42,000	None	
Total.....			42,000		

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount paid during year.
First mortgage—40-year bonds.....	Jan. 1, 1892	Jan. 1, 1932	\$ 2,750,000.00	\$ 2,390,000.00	\$ 2,390,000.00	\$.....	4	Semi-annually Jan. 1, July 1	\$ 47,800.00	\$ 47,800.00
Grand total.....										

* Bonds substituted in consolidation.

† 4 per cent for first five years, and 5 per cent thereafter.

DES MOINES, NORTHERN & WESTERN RAILWAY CO.

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RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 2,300,000.00	\$ 2,300,000.00	\$ 47,800.00	\$ 47,800.00
Total.....	\$ 2,300,000.00	\$ 2,300,000.00	\$ 47,800.00	\$ 47,800.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 10,505.84
Due from agents.....	1,429.28
Net traffic balances due from other companies.....	27.21
Due from solvent companies and individuals.....	35,045.74
Balance—current liabilities.....	130,228.96
Total.....	\$ 175,804.13

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Loans and bills payable.....	\$ 61,000.00
Accrued vouchers and accounts.....	4,771.01
Net traffic balances due to other companies.....	4,400.51
Matured interest coupons unpaid, including coupons due July 1.....	48,750.00
Miscellaneous.....	35,000.00
Total.....	\$ 173,894.13

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 388,655.27
Less operating expenses.....	255,400.49
Income from operation.....	\$ 133,254.88
Total income.....	\$ 133,254.88
Deductions from income.....	
Interest on funded debt accrued.....	\$ 47,800.00
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	1,176.00
Taxes.....	8,918.20
Permanent improvements.....	308,600.12
Total deductions from income.....	\$ 396,501.01
Deficit.....	\$ 133,206.13
Deficit from operations of year ending June 30, 1892.....	\$ 133,206.13
Deficit on June 30, 1892.....	\$ 133,206.13

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other properties.	Miles.	Amount.
Capital stock.....	\$ 4,300,000.00	\$ 4,300,000.00		149	\$ 28,500.00
Bonds.....	2,300,000.00	2,300,000.00		149	15,500.00
Total.....	\$ 6,500,000.00	\$ 6,500,000.00			\$ 47,000.00

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.			
CONSTRUCTION—					
Cost changing to standard gauge.....		\$ 84,000.00			
Right of way.....		8,000.00			
Grading and bridge and culvert masonry.....		3,571.00			
Bridges and trestles.....		40,000.00			
Ties.....		1,143.31			
Other superstructure.....		1,084.32			
Shop machinery and tool.....		1,311.30			
Engineering expenses.....		22,300.00			
Buildings and fixtures.....		22,300.00			
Total construction.....		\$ 208,600.12			
EQUIPMENT—					
Locomotives.....					
Passenger cars.....					
Freight cars.....					
Combination cars.....					
Freight cars.....					
Floating equipment.....					
Total equipment.....					
Grand total cost construction, equipment, etc.....					

* Des Moines & Northern.

The items shown on this page show the cost of the Des Moines & Northern Railways to December 31, 1891. The two roads were consolidated on January 1, 1892, under the name of the Des Moines, Northern & Western Railway, and new bonds and stock issued to the owners of the old companies to the amount of \$6,500,000.00, which now represents the cost of road and equipment. The improvements shown were made by the old companies, and can not be carried into General Balance Sheet in addition to the bonds and stock.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 83,895.68		
Less repayments:			
Excess fares refunded.....	\$ 63.94		
Total deductions.....	\$ 63.94		
Total passenger revenue.....	\$ 83,831.74		
Mail.....	10,777.50		
Express.....	4,605.35		
Extra baggage and storage.....	1,557.80		
Total passenger earnings.....	\$ 100,772.60		
FREIGHT—			
Freight revenue.....	\$ 285,978.61		
Less repayments:			
Overcharge to shippers.....	\$ 437.72		
Total deductions.....	\$ 437.72		
Total freight revenue.....	\$ 285,540.89		
Total freight earnings.....	\$ 285,540.89		
Total passenger and freight earnings.....	\$ 386,313.49		
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....	\$ 319.14		
Switching charges—balance.....	819.12		
Telegraph companies.....	138.00		
Other sources.....	1,214.65		
Total other earnings.....	\$ 2,521.70		
Total gross earnings from operation—Iowa.....	\$ 388,835.27		
Total gross earnings from operation—entire line.....	\$ 388,835.27		

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers.....	6	1,785	\$ 8,200.00	4.62
Commercial agents.....	3	951	1,745.86	4.80
General office clerks.....	2,191	3,903.07	1.80	
Station agents.....	7,825	10,941.28	1.40	
Other station men.....	1,252	1,680.60	1.34	
Engineers.....	9	2,817	10,014.16	3.55
Firemen.....	10	4,000	8,883.65	2.18
Conductors.....	7	2,191	6,482.16	2.96
Other trainmen.....	6	2,817	6,046.80	2.14
Carpenters.....	29	4,324	9,068.04	2.21
Section foremen.....	24	7,712	12,060.00	1.61
Other trackmen.....	43	29,109	37,850.61	1.29
Telegraph operators and dispatchers.....	5	1,465	2,120.42	1.36
All other employes and laborers.....	11	3,127	3,971.29	1.27
Total (including general officers)—Iowa.....	214	71,240	123,800.27	1.73
Less general officers.....	6	1,879	8,200.00	4.42
Total (excluding general officers)—Iowa.....	208	69,262	115,500.27	1.66

DES MOINES, NORTHERN & WESTERN RAILWAY CO.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 11,353.63	\$ 26,449.82	\$ 37,783.45
Renewals of ties.....	8,242.00	19,466.27	27,508.96
Repairs of bridges and culverts.....	2,505.30	5,145.70	7,551.00
Repairs of fences, road crossings, signs and cattle-guards.....	127.10	296.57	423.67
Repairs of buildings.....	1,285.61	3,023.00	4,318.79
Repairs of telegraph.....	167.67	319.83	487.50
Total.....	\$ 23,443.40	\$ 54,701.28	\$ 78,144.68
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 2,155.10	\$ 4,921.24	\$ 7,076.34
Repairs and renewals of passenger cars.....	1,070.54	4,951.20	6,021.74
Repairs and renewals of freight cars.....			
Total.....	\$ 4,088.44	\$ 9,802.65	\$ 13,041.07
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 5,369.94	\$ 13,229.87	\$ 18,599.81
Fuel for locomotives.....	5,826.64	12,904.11	18,420.75
Water-supply for locomotives.....	724.01	1,086.34	1,810.35
All other supplies for locomotives.....	503.84	475.50	979.42
Wages of other trainmen.....	4,203.63	9,028.35	13,231.98
All other train supplies.....	452.15	1,055.00	1,507.15
Expense of telegraph, including train dispatchers and operators.....	368.21	859.17	1,227.38
Wages of station agents, clerks and laborers.....	4,470.98	10,432.20	14,903.28
Station supplies.....	167.71	301.33	469.04
Switching charges—balance.....		979.45	979.45
Car mileage—balance.....		4,373.49	4,373.49
Loss and damage.....	27.25	4,012.45	4,039.70
Injuries to persons.....	442.25	442.25	884.50
Other expenses.....	30.00	79.07	109.07
Rent of freight cars.....		1,462.10	1,462.10
Total.....	\$ 22,206.04	\$ 61,094.86	\$ 83,000.90
GENERAL EXPENSES—			
Salaries of officers.....	\$ 4,201.75	\$ 9,804.11	\$ 14,005.86
Salaries of clerks.....			
General office expenses and supplies.....	709.66	1,655.87	2,365.53
Agencies, including salaries and rent.....	1,015.43	2,369.35	3,384.78
Advertising.....	508.58		508.58
Insurance.....	187.80		187.80
Expense of traffic associations.....		541.71	541.71
Rents for tracks, yards, and terminals.....	15,839.15	35,701.43	51,540.58
Legal expenses.....	901.50	191.35	1,092.85
Stationery and printing.....	910.65	2,124.94	3,035.59
Other general expenses.....	761.96	1,780.23	2,542.19
Total.....	\$ 24,966.00	\$ 55,497.84	\$ 80,463.84
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 23,443.40	\$ 54,701.28	\$ 78,144.68
Maintenance of equipment.....	4,088.44	9,802.65	13,041.07
Conducting transportation.....	22,206.04	61,094.86	83,000.90
General expenses.....	24,966.00	55,497.84	80,463.84
Grand total.....	\$ 74,503.88	\$ 180,896.63	\$ 255,400.49
Percentage of expenses to earnings—entire line.....			65.77

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$.	\$.	\$.	\$6,500,000.00	\$.	\$.
Cost of equipment.....				37,055.17		
Cash and current assets.....						
Other Assets—						
Materials and supplies.....				3,962.83		
Profit and loss.....				133,396.13		
Grand total.....	\$.	\$.	\$.	6,763,954.13	\$.	\$.

* \$6,500,000.00 represents cost of road, being stock and bonds issued to pay for same.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$.	\$.	\$.	\$4,300,000.00	\$.	\$.
Funded debt.....				2,300,000.00		
Current liabilities.....				173,954.13		
Grand total.....	\$.	\$.	\$.	6,763,954.13	\$.	\$.

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL IMPORTANT PHYSICAL CHANGES.

Gauge of road from Clive to Fonda changed from narrow to broad gauge.

ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.

Des Moines & Northwestern Railway and Des Moines & Northern Railway consolidated January 1, 1892, under the title of Des Moines, Northern & Western Railway Co.

ALL NEW STOCKS ISSUED.

Forty-two thousand shares common stock—all issued in the consolidation of Des Moines & Northwestern Railway and Des Moines & Northern Railway.

Des Moines Northern & Western Railway stock and bonds issued and bonds and stocks of Des Moines & Northern and Des Moines & Northwestern Railways cancelled.

ALL NEW BONDS ISSUED. ALL IMPORTANT FINANCIAL CHANGES.

Bonds substituted in consolidation.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA

EXPRESS COMPANIES.

United States Express Company: monthly compensation, \$250.00. Adams Express Company: compensation, one and one-half first-class freight rates.

MAILS.

United States Post Office Department, \$10,777.50 per annum.

SLEEPING, PARLOR, OR DINING CAR COMPANIES.

No sleeping, dining or parlor cars.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

No freight or transportation companies.

OTHER RAILROAD COMPANIES.

No other railroad companies.

STEAMBOAT OR STEAMSHIP COMPANIES.

No steamboat or steamship companies.

TELEGRAPH COMPANIES.

Western Union Telegraph Company, Des Moines to Fonda; use of line for maintaining same.

OTHER CONTRACTS.

No other contracts.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	140,943	
Number of passengers carried one mile.....	3,017,761	
Average distance carried.....	21.41	
Total passenger revenue.....		\$ 83,831.74
Average amount received from each passenger.....		59.479
Average receipts per passenger per mile.....		.02 778
Total passenger earnings.....		106,475.69
Passenger earnings per mile of road.....		674.31,335
Passenger earnings per train mile.....		.66 896

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue.....	190,744	
Number of tons carried one mile.....	7,183,197	
Average distance haul of one ton.....	36.192	
Total freight revenue.....		\$ 285,540.89
Average amount received for each ton of freight.....		1.42 923
Average receipts per ton per mile.....		.03 973
Total freight earnings.....		285,540.89
Freight earnings per mile of road.....		1,916.38,181
Freight earnings per train mile.....		1.55 924

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$ 299,372.63
Passenger and freight revenue per mile of road.....	2,476.01,094
Passenger and freight earnings.....	586,013.58
Passenger and freight earnings per mile of road.....	2,590.69,517
Gross earnings from operation.....	388,635.37
Gross earnings from operation per mile of road.....	2,608.23,107
Expenses.....	255,440.49
Expenses per mile of road.....	1,714.09,093

TRAIN MILEAGE—

Miles run by passenger trains.....	150,868
Miles run by freight trains.....	183,128
Total mileage trains earning revenue.....	333,996
Miles run by construction and other trains.....	6,341
Grand total train mileage.....	340,337
Mileage of loaded freight cars—north or east.....	538,421
Mileage of loaded freight cars—south or west.....	586,033
Mileage of empty freight cars—north or east.....	203,563
Mileage of empty freight cars—south or west.....	146,965
Average number of freight cars in train.....	10
Average number of loaded cars in train.....	7
Average number of empty cars in train.....	3
Average number of tons of freight in train.....	86
Average number of tons of freight in each loaded car.....	12

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road—whole tons.	Freight received from connecting roads and other carriers—whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	69,468	2,106	71,574	35.33
Flour.....	754	2,342	3,096	0.53
Other mill products.....	92	68	160	0.09
Hay.....	9,672	169	9,841	0.92
Fruit and vegetables.....	161	98	190	0.10
PRODUCTS OF ANIMALS—				
Live stock.....	13,972	1,227	15,199	07.51
Dressed meats.....	87	71	158	00.08
Other packing-house products.....	147	132	299	00.15
Poultry, game, and fish.....	139	11	140	00.07
Hides and leather.....	142	37	179	00.09
PRODUCTS OF MINES—				
Anthracite coal.....	669	2,127	2,796	01.40
Bituminous coal.....	25,922	8,661	34,583	17.46
Stone, sand, and other like articles.....	944	1,453	1,977	00.59
Salt.....	17	1,481	1,498	00.70
PRODUCTS OF FOREST—				
Lumber.....	5,007	13,829	18,836	09.43
MANUFACTURES—				
Petroleum and other oils.....	296	1,582	1,878	00.94
Sugar.....	17	1,241	1,258	00.53
Other castings and machinery.....	98	621	719	00.36
Bar and sheet metal.....	298	298	596	00.15
Cement, brick, and lime.....	890	4,203	5,093	02.55
Agricultural implements.....	271	308	1,079	00.54
Wagons, carriages, tools, etc.....	17	124	141	00.07
Wines, liquors, and beers.....	1,408	1,408	2,816	00.75
Household goods and furniture.....	181	398	579	00.29
MERCHANDISE.....	14,582	10,652	25,234	12.78
MISCELLANEOUS—				
Other commodities not mentioned above.....	464	405	869	00.42
Total tonnage—Iowa.....	144,249	55,495	199,744	100.00
Total tonnage—entire line.....	144,249	55,495	199,744	100.00

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

MILES OF LINE.		OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		Name of operating company.
Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	
43.30	43.00			43.3	43.00	Western Union Tel. Co.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT

Miles of line.		NAME OF OWNER.	NAME OF OPERATING CO.
Miles of line.	Miles of wire.		
115.00	115.00	Western Union Telegraph Co.	Western Union Telegraph Co.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	5	5	5	Westinghouse.		
Freight.....	5	5	5	Westinghouse.		
Total locomotives.....	10	10	10			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	5	5	5		5	
Combination passenger cars.....	4	4	4			
Baggage, express and postal cars.....	1	1	1			
Total.....	10	10	10		5	
CARS IN FREIGHT SERVICE—						
Box cars.....	2	2	2			
Flat cars.....	1	1	1			
Coal cars.....	40	40	40			
Total.....	43	43	43			
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	2	2	2			
Total.....	2	2	2			
Total cars owned.....	57	57	57			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....			6		1		7	
Derailments.....			1				1	
Other train accidents.....								
Other causes.....								
Total.....	7		1				8	

OTHERS.

KIND OF ACCIDENT.	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Derailments.....								
Other train accidents.....	1						1	
Total.....	1						1	

MILEAGE.
MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of pro- prietary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	148.00	8.47					156.47		4.00	144.47
Miles of yard track and sidings.									8.47	56.00
Total mileage operated (all tracks).	148.00	8.47					156.47		12.47	144.00

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

KIND.	NEW RAILS LAID DURING YEAR.		KIND.	NEW TIES LAID DURING YEAR.	
	Total.	Average price per ton at dis- tributing point.		Number.	Average price at distribut- ing point.
Steel	1,505.40	60 \$		13,004	13.00 \$
	1,505.40	31.00 Oak.			
Total steel.	1,505.40	60 \$		13,004	13.00 \$

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

	Total.	Average cost at distributing point	Bituminous coal—tons.	Soft wood— cords.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger	4,835.50	177.00	4,835.50		4,835.50	150,898	61.32
Freight	5,011.12	121.00	5,011.12		5,011.12	183,128	54.65
Construction	367.00	11.00	367.00		367.00	6,341	12.14
Total	9,753.62	312.00	9,753.62		9,753.62	340,367	
Average cost at distributing point			81.81	82.52			

LOCOMOTIVES.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mort- gage per mile of line.
	FROM—	TO—	Miles.	
First mortgage 40-year bond	Des Moines Clive	Boone Fonda	149.00	\$ 18,500 00

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA

ITEM.	Number.	Aggregate length—feet and inches.	Minimum length—feet.	Maximum length—feet.
BRIDGES—				
Iron	2	242.7		
Combination	1	178.5		
Total	3	421.2		
Trestles	225	18,500		

Gauge of track, 4 feet 8 1/4 inches; 140.9 miles.

CAR MILEAGE.

This company during the past year has paid mileage to one hundred and thirty different railroad, fast freight and stock car companies for use of cars.

SUPPLEMENTAL REPORT

OF THE

DES MOINES, NORTHERN & WESTERN RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—

A. B. Cummins and J. B. Jolley.

Division superintendents for Iowa—

F. C. Hubbell.

Page 11. Total mileage owned in Iowa, main line, single track..... 149.00

Grand total, Iowa mileage.....

149.0

Miles of yard track and sidings in Iowa.....	8.47
Total mileage operated in Iowa.....	137.47
Page 17. Capital stock representing road in Iowa—	
Common.....	\$ 4,200,000.00
Total.....	\$ 4,200,000.00
Amount per mile of road (140 miles).....	\$ 28,500.00
Number of shares.....	4,200
Number of shares held in Iowa.....	4,200
Page 19. Funded debt representing road in Iowa.....	\$ 2,300,000.00
Page 20. Cost of property in Iowa.....	6,500,000.00
Page 35. Net earnings per train mile, passenger trains, Iowa.....	.66.390
Net earnings per train mile, freight trains, Iowa.....	1.55.024
Page 45. Operating expenses, per train mile, passenger trains, Iowa.....	49.417
Operating expenses, per train mile, freight trains, Iowa.....	38.734
Operating expenses, per mile of road—(140.00 miles).....	5,714.00.725
Taxes in Iowa.....	8,915.30
Interest on bonded debt in Iowa.....	47,860.00
Page 63. Average number of tons of freight in each car when shipped	
in car lots.....	15
Average number of tons of freight in each car when shipped	
in less than car lots.....	10
Page 67. Equipment used in State of Iowa or such proportion of	
same as properly belongs to the operation of the road in	
Iowa:	
1—Number of passenger cars.....	5
Number of combination passenger cars.....	4
2—Number of baggage, mail and express cars.....	3
3—Number of box freight cars.....	2
4—Number of platform and coal cars.....	41
5—Number of other cars.....	2
6—Total number of cars.....	57
10—Number of locomotives.....	11
Page 70. Fencing in Iowa—	
1—Miles of fencing on your road in Iowa.....	246
2—Miles of unfenced road in Iowa.....	32
3—Average cost per mile of fencing.....	\$ 196.78
4—Total cost of same.....	48,407.88
5—Miles of fencing built during the year.....	128

STATE OF IOWA. } ss.
COUNTY OF POLK.

I, the undersigned, J. M. Miller, Auditor of the Des Moines, Northern and Western Railway Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

J. M. MILLER.

Auditor.

Subscribed and sworn to before me this 27th day of October, 1892.

C. HUTTENLOCHER,
Notary Public, Polk County, Iowa.

ANNUAL REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Name of common carrier making this report?

Dubuque & Sioux City Railroad Company.

Date of organization?

August 21, 1890.

Under laws of what government, state or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Dubuque & Sioux City Railroad Company. Chartered November 24, 1890, as the Dubuque & Pacific Railroad Company, section 43, code of Iowa, 1891, approved February 2, 1891; amended April 2, 1890. The road (eighty miles completed) was sold under foreclosure August 21, 1890, and the present company organized. The road as completed extended from Dubuque to Iowa Falls, Iowa—142.89 miles.

Iowa Falls & Sioux City Railroad Company. Organized October 1, 1891, section 43, code of Iowa, 1891, approved February 2, 1891; amended April 2, 1890. This road extending from Iowa Falls to Sioux City, 133.69 miles, was conveyed to the Dubuque & Sioux City Railroad Company October 3, 1888; approved by the shareholders of both companies October 3, 1888.

Cherokee & Dakota Railroad Company. Incorporated July 5, 1887, laws of Iowa. This road extending from Cherokee to Osawa, Iowa, 59.10 miles, and from Cherokee to Sioux Falls, South Dakota, 96.48 miles, was conveyed to the Dubuque & Sioux City Railroad Company October 25, 1888, approved by the shareholders of both companies October 3, 1888.

Cedar Rapids & Chicago Railroad Company. Incorporated June 28, 1886, laws of Iowa. This road extending from Manchester to Cedar Rapids, 41.85 miles, was conveyed to the Dubuque & Sioux City Railroad Company October 27, 1888, approved by the shareholders of both companies October 3, 1888.

These four companies were consolidated in October, 1888, under the name of the Dubuque & Sioux City Railroad Company.

What carrier operates the road of this company?

Illinois Central Railroad Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Vacancy.....	New York.....	October, 1892.
S. Van Rensselaer Cruger.....	New York.....	October, 1892.
S. L. Dow.....	Cedar Rapids, Iowa.....	October, 1892.
Stuyvesant Fish.....	Chicago.....	October, 1892.
A. S. Garretson.....	Sioux City, Iowa.....	October, 1892.
E. T. H. Gibson.....	New York.....	October, 1892.
J. T. Hancock.....	Dubuque, Iowa.....	October, 1892.
J. J. Harshbarger.....	Chicago.....	October, 1892.
E. H. Harriman.....	New York.....	October, 1892.
Jan. P. Peabody.....	Sioux City, Iowa.....	October, 1892.
J. V. Rider.....	Dubuque, Iowa.....	October, 1892.
W. H. Torbert.....	Dubuque, Iowa.....	October, 1892.
M. M. Walker.....	Dubuque, Iowa.....	October, 1892.
J. C. Wellington.....	Chicago.....	October, 1892.
E. C. Woodruff.....	Elizabeth, N. J.....	October, 1892.

Total number of stockholders at date of last election:

Thirty-nine. Nine in Iowa.

Date of last meeting of stockholders for election of directors:

March 14, 1892.

Give post office address of general office:

Dubuque, Iowa.

Give post office address of operating office:

Dubuque, Iowa.

OFFICERS OF THE OPERATING COMPANY.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Stayveant Fish.....	Chicago, Ill.
Vice-President.....	J. C. Welling.....	Chicago, Ill.
Second Vice-President.....	J. T. Harahan.....	Chicago, Ill.
Assistant Second Vice-President.....	C. A. Beck.....	Chicago, Ill.
Secretary.....	A. G. Hackstaff.....	New York, N. Y.
Treasurer.....	Henry De Wolf.....	Chicago, Ill.
Assistant Treasurer.....	E. T. H. Gibson.....	New York, N. Y.
General Counsel.....	B. F. Ayer.....	Chicago, Ill.
General Solicitor.....	James Pioretti.....	Dubuque, Ia.
Attorneys.....	W. J. Knight.....	Chicago, Ill.
General Superintendent.....	J. F. Duncombe.....	Dubuque, Ia.
Superintendent.....	A. W. Sullivan.....	Chicago, Ill.
Division Superintendent.....	M. Gillies.....	Dubuque, Ia.
Superintendent of Telegraph.....	F. W. Quimby.....	Dubuque, Ia.
Traffic Manager.....	C. K. Dixon.....	Cherokee, Ia.
Assistant Traffic Manager.....	T. J. Holton.....	Chicago, Ill.
General Freight Agent.....	M. C. Marsham.....	Chicago, Ill.
Assistant General Freight Agent.....	W. E. Keapers.....	Chicago, Ill.
General Passenger Agent.....	W. R. Bascom.....	Chicago, Ill.
Assistant General Passenger Agent.....	A. H. Hanson.....	Chicago, Ill.
General Baggage Agent.....	E. F. Merry.....	Manchester, Ia.
	H. A. Winter.....	Chicago, Ill.

OFFICERS OF THE DUBUQUE & SIOUX CITY RAILROAD COMPANY.

NAME.	TITLE.	LOCATION OF OFFICE.
Stayveant Fish.....	President.....	Chicago.
J. C. Welling.....	Vice-President.....	Chicago.
Henry De Wolf.....	Treasurer.....	Chicago.
A. G. Hackstaff.....	Secretary.....	New York.
C. H. Booth.....	Asst. Sec'y. and Asst. Treas.	Dubuque.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 621,000.00	\$ 547,000.00	\$ 535,570.00	\$ 535,570.00
Total.....	\$ 621,000.00	\$ 547,000.00	\$ 535,570.00	\$ 535,570.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Bills receivable.....	\$ 25,660.00
Other cash assets, excluding materials and supplies.....	243.82
Balance—current liabilities.....	30,308.07
Total.....	\$ 46,301.89

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Audited vouchers and accounts.....	\$ 19,711.96
Dividends not called for.....	812.43
Matured interest coupons unpaid, including coupons due July 1.....	35,777.50
Total.....	\$ 46,301.89

PROPERTY OPERATED.	TERMINALS.	FROM—	TO—	Miles of line for each road named.	Miles of line for each class of road named.	DIVISIONS DECLARED DURING YEAR.	Amount.	Date.	Total amount issued and outstanding.	Total per value authorized.	Per value of shares authorized.	Number of shares authorized.
Dubuque & Sioux City Railroad Company—												
Main line.....	Dubuque, Iowa.....	Dubuque, Iowa.....	Siuox City, Iowa.....	325.38	325.38							
Branches and spurs.....	Cherokee, Iowa.....	Cherokee, Iowa.....	Cherokee, Iowa.....	16	16							
Least operated under lease for specified term—	Cherokee, Iowa.....	Cherokee, Iowa.....	Cherokee, Iowa.....	197.42	197.42							
Cedar Falls & Minnesota Railroad Company.....	Cherokee, Iowa.....	Cherokee, Iowa.....	Siuox Falls, South Dak.....	96.46	96.46							
	Cherokee, Iowa.....	Cherokee, Iowa.....	Minnesota State Line.....	75.58	75.58							
Total.....				599.59	599.59							
Total mileage operated in Iowa, 573.34.												

CAPITAL STOCK.

DESCRIPTION.	Amount.	Date.	Total amount issued and outstanding.	Total per value authorized.	Per value of shares authorized.	Number of shares authorized.
Capital stock, common.....	\$ 500,000.00	100,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	500,000.00
Total.....	\$ 500,000.00	100,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	500,000.00

CAPITAL STOCK—CONTINUED.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number shares issued.	Total cash realized.	REMAINS.
Issued for Reorganization— Common.....	70,996	\$ 70,996.00	70,996	\$ 70,996.00	
Total.....	70,996	\$ 70,996.00	70,996	\$ 70,996.00	

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authoriz- ed issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	When payable.	INTEREST.	
	Date of issue.	When due.						Amount ac- rued during year.	Amount paid during year.
Dubuque & Sioux City, con- struction since July 1, 1884.....	July 1, 1884	July 1, 1894	1,500,000.00	600,000.00	588,000.00	600,000.00	Jan., 5 Dec.,	\$ 41,000.00	\$ 41,000.00
Lova Falls & Sioux City, first mortgage.....	May 1, 1880	May 1, 1905	3,000,000.00	2,800,000.00	2,800,000.00	2,800,000.00	Apr., 5 June, Dec.	196,000.00	196,000.00
C. R. & C. gold.....	Feb. 1, 1888	Dec. 1, 1905	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	5 June, 5	115,000.00	115,000.00
C. R. & C. gold.....	Feb. 1, 1888	Dec. 1, 1905	800,000.00	800,000.00	800,000.00	800,000.00	5 June, 5	41,500.00	41,500.00
Grand total.....			\$ 11,400,000.00	\$ 9,600,000.00	\$ 9,488,000.00	\$ 9,488,000.00		\$ 635,500.00	\$ 635,500.00

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.
RECAPITULATION.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To rail- roads.	To other prop- erties.	Miles.	Amount.
Capital stock.....	1,596,500.00	1,596,500.00		523.01	\$ 32,373.69
Bonds.....	1,647,000.00	1,647,000.00		75.56	41,724.00
Total.....	\$ 3,243,500.00	\$ 3,243,500.00		598.57	\$ 74,097.69

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED); THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME
ACCOUNT.

NAME OF ROAD.	Capital stock.	Punded debt.	Current liabilities.	Total.	Miles.	Amount.
Dubuque & Sioux City Railroad Company.....	\$ 1,596,500.00	\$ 1,596,500.00	\$ 46,001.89	\$ 3,243,501.89	523.01	\$ 32,373.69
Lova Falls & Sioux City Railroad Company.....					75.56	41,724.00
C. R. & C. Railroad Company.....	\$ 800,000.00	\$ 800,000.00	\$ 46,301.89	\$ 1,647,001.89	200.00	\$ 34,600.00
Grand total.....	\$ 2,396,500.00	\$ 2,396,500.00	\$ 92,303.78	\$ 5,665,303.78	800.00	\$ 108,700.00
PROMOTORS FOR STATE OF IOWA— Cedar Falls & Minnesota Railroad Company, as reported by C. H. Booth, as- sistant secretary of that company.....	\$ 1,596,500.00	\$ 1,596,500.00		\$ 3,193,000.00	467.69	\$ 34,497.69
Grand total.....	\$ 3,993,000.00	\$ 3,993,000.00	\$ 92,303.78	\$ 8,658,303.78	1,267.69	\$ 143,197.69

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Other real estate			100.00			
Grading and bridge			24,061.04			
Other culvert masonry			6,227.86			
Other masonry			128.45			
Other superstructure			18,345.34			
Buildings, furniture and fixtures			29,198.75			
Shop machinery and tools			5,047.05			
Other items						
Total construction			\$ 140,475.87			
Grand total cost construction, equipment, etc.			\$ 140,475.87	\$ 17,127,834.51		\$ 22,688.05
Total cost construction, equipment, etc.—State of Iowa.			\$ 140,367.17	\$ 16,922,281.43	\$ 16,651,648.62	\$ 32,429.89

DUBUQUE & SIOUX CITY RAILROAD COMPANY.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 749,178.00		
Tickets redeemed	5,846.97		
Total deductions		\$ 5,846.97	
Total passenger revenue			\$ 743,331.33
Mall			13,603.46
Express			38,343.47
Extra baggage and storage			12,862.31
Other items			1,308.00
Total passenger earnings			\$ 888,748.69
FREIGHT—			
Freight revenue	\$1,715,678.19		
Overcharge to shippers	\$ 8,989.23		
Total deductions		\$ 8,989.23	
Total freight revenue			\$ 1,706,688.96
Other items			456.41
Total freight earnings			\$ 1,707,145.37
Total passenger and freight earnings			\$ 2,595,894.03
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance			\$ 327.82
Telegraph companies			561.00
Rents from tracks, yards and terminals			26,549.50
Rents not otherwise provided for			1,897.11
Other sources			12,549.40
Total other earnings			\$ 41,675.83
Total gross earnings from operation—Iowa			\$ 2,637,520.86
Total gross earnings from operation—entire line			\$ 2,654,211.22

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	Dubuque, Iowa	C. M. & St. P. Railway	\$ 2,820.00	
	D. Moines & Ft. Dodge Jc.	C. R. I. & P. Railway	2,760.00	
	D. Moines & Sioux City Jc.	C. St. P. M. & O. R. R.	10,889.04	
	Des Moines, Iowa	C. St. P. M. & O. R. R.	500.00	
	Sioux City, Iowa	C. St. P. M. & O. R. R.	1,980.00	
	Onawa & Cherokee Jc.	Sioux City & Pacific Ry.	7,464.50	
Total				\$ 35,373.59
Yards	Le Mars, Iowa	C. St. P. M. & O. R. R.	\$ 420.00	
	Sundries		745.31	
Total				\$ 1,165.31
Grand total rents received				\$ 36,538.90

INCOME ACCOUNT.

Gross earnings from operation	\$ 2,654,211.22
Less operating expenses	1,787,141.63
Income from operation	\$ 867,069.57
Interest on bonds owned	33,025.00
Miscellaneous income—less expenses	2,112.97
Income from other sources	\$ 25,137.87
Total income	\$ 892,307.44
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	\$ 535,570.00
Rents	113,570.00
Taxes	90,655.99
Other deductions	56,000.83
Total deductions from income	\$ 796,546.82
Net income	\$ 96,660.62
Dividends, common stock	95,660.62
Total	\$
Surplus on June 30, 1891	\$ 86,002.56
Deductions for year	\$ 2,187.09
Surplus on June 30, 1892	\$ 83,815.47
Following amounts debited to profit and loss during the year:	
Allowances made citizens of Rock Rapids in compromise of old claim against them	\$ 2,429.58
Less proceeds of land sales	242.19
	\$ 2,187.09

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Dubuque & Northwestern Railway	\$ 5.80		None	\$ 5.80
Total	\$ 5.80		None	\$ 5.80

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Iowa Falls & Sioux City Railroad Company	\$ 400,500.00	7	\$ 23,025.00	\$ 323,073.13
4.00% coupons, April and October	\$ 23,225.00			
Less credited to cost of bonds	9,210.00			
	\$ 23,025.00			
Total	\$ 400,500.00	7	\$ 23,025.00	\$ 323,073.13

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 119,414.42	\$ 179,121.62	\$ 298,536.04
Repairs of rails	12,328.58	13,452.28	25,780.86
Repairs of ties	24,904.86	37,402.38	62,307.24
Repairs of bridges and culverts	43,153.23	64,699.84	107,853.07
Repairs of fences, road-crossings, signs, and cattle guards	5,306.30	8,004.40	13,310.70
Repairs of buildings	10,469.09	15,703.64	26,172.73
Repairs of docks and wharves	2,182.25	3,373.34	5,555.59
Repairs of telegraph	2,182.25	3,373.34	5,555.59
Other expenses	2,182.25	3,373.34	5,555.59
Total	\$ 218,011.56	\$ 327,017.34	\$ 545,028.90
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 31,719.94	\$ 68,577.32	\$ 100,297.26
Repairs and renewals of passenger cars	31,608.12	100,297.26	131,905.38
Repairs and renewals of freight cars	100,297.26	100,297.26	200,594.52
Shop machinery, tools, etc.	7,867.44		7,867.44
Total	\$ 68,892.04	\$ 182,495.97	\$ 251,388.01
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 61,985.31	\$ 105,516.61	\$ 167,501.92
Fuel for locomotives	36,612.97	79,584.04	116,197.01
Water supply for locomotives	4,000.43	9,431.79	13,432.22
All other supplies for locomotives	3,321.11	5,611.65	8,932.76
Wages of other trainmen	26,344.47	9,011.40	35,355.87
All other train supplies	13,073.58	12,821.22	25,894.80
Wages of switchmen, flagmen, and watchmen	8,353.44	12,530.17	20,883.61
Expense of telegraph, including train dispatchers and operators	14,512.65	21,708.98	36,221.63
Wages of station agents, clerks and laborers	53,142.44	79,713.65	132,856.09
Station supplies	3,200.72	7,867.44	11,068.16
Car mileage—balance	10,726.10	31,798.11	42,524.21
Loss and damage	930.40	7,192.49	8,122.89
Injuries to persons	15,159.26	19,468.87	34,628.13
Total	\$ 306,242.11	\$ 490,935.92	\$ 797,178.03
GENERAL EXPENSES—			
Salaries of officers	\$ 12,440.67	\$ 21,361.00	\$ 33,801.67
Salaries of clerks	20,186.77	20,554.41	40,741.18
General office expenses and supplies	7,948.26	10,972.41	18,920.67
Agencies, including salaries and rent	19,061.68	18,006.41	37,068.09
Advertising	7,988.12	555.77	8,543.89
Commissions	3,542.50		3,542.50
Insurance	4,430.28	6,605.41	11,035.69
Expense of traffic associations	1,217.54	8,858.96	10,076.50
Legal expenses	9,829.74	14,744.00	24,573.74
Stationery and printing	9,508.56	12,000.00	21,508.56
Other general expenses	14,057.69	3,364.52	17,422.21
Total	\$ 111,983.23	\$ 121,563.48	\$ 233,546.71
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 218,011.56	\$ 327,017.34	\$ 545,028.90
Maintenance of equipment	68,892.04	182,495.97	251,388.01
Conducting transportation	306,242.11	490,935.92	797,178.03
General expenses	111,983.23	121,563.48	233,546.71
Grand total	\$ 665,128.94	\$ 1,122,012.71	\$ 1,787,141.65
Percentage of expenses to earnings—entire line			67.3
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 214,378.52	\$ 321,967.78	\$ 536,346.30
Maintenance of equipment	69,849.03	175,522.46	245,371.49
Conducting transportation	298,094.02	485,234.63	783,328.65
General expenses	108,881.55	118,000.04	226,881.59
Total	\$ 620,303.12	\$ 1,100,724.88	\$ 1,721,028.00
Percentage of expenses to earnings—Iowa			96.6

RENTALS PAID

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Cedar Falls & Minnesota R. R.	\$	\$	\$113,370.00	\$113,370.00
Total rents	\$	\$	\$113,370.00	\$113,370.00

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$	\$ 16,978,348.74	\$	\$ 17,127,824.61	\$ 149,475.87	
Cost of equipment		5.80		5.80		
Stocks owned		532,283.13		523,074.13		9,210.00
Bonds owned						
Cash and current assets		37,589.66		25,903.82		11,685.84
Grand total	\$	\$ 17,548,227.33	\$	\$ 17,676,807.36	\$ 128,580.03	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$	\$ 7,999,000.00	\$	\$ 7,999,000.00		
Funded debt		9,142,000.00		9,347,000.00	205,000.00	
Current liabilities		339,534.77		46,301.89		274,232.88
Profit and loss		86,092.56		83,905.47		2,187.09
Grand total	\$	\$ 17,548,227.33	\$	\$ 17,676,807.36	\$ 128,580.03	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

None.

DECREASE IN MILEAGE BY LINE ABANDONED OR LINE STRAIGHTENED.

None.

ALL IMPORTANT PHYSICAL CHANGES (OTHER THAN THOSE ABOVE REFERRED TO).

None.

ALL LEASES TAKEN OR SURRENDERED.

None.

ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.

None.

ALL NEW STOCKS ISSUED.

None.

ALL NEW BONDS ISSUED.

\$700,000 gold bonds of 1908 have been sold at par to take up \$250,000 first mortgage bonds extended by notes, and to reimburse the Illinois Central Railroad Company in part for advances made by it in behalf of this company. Amount so paid was \$405,000.

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Interest on bills receivable (land notes)	\$ 2,037.87		\$ 2,037.87
Other notes	73.00		73.00
Total	\$ 2,112.87		\$ 2,112.87

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The express business done on this road is done by the American Express Company, they paying a specified sum for specified privileges, and extra for extra privileges.

MAILS.

The rate of compensation for carrying the United States mails is fixed by the Postoffice Department, and is based upon the weight of mails carried. This weight is taken every four years.

SLEEPING, PARLOR OR DINING CARS.

Contract made June 4, 1891, between Illinois Central Railroad Company and the Pullman Palace Car Company for use of their sleeping cars for twenty-five years. The Pullman company to furnish sleeping cars and the railroad company paying the usual mileage rates. This company has no parlor or dining cars running upon its line.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

We have no contract with, and are not members of, any transportation company or fast freight line.

OTHER RAILROAD COMPANIES.

We have no contract with railroad companies covering or concerning the transportation of freight or passengers.

STEAMBOAT OR STEAMSHIP COMPANIES.

We have no contract with steamship or steamboat companies covering or concerning the transportation of freight or passengers.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company handles telegraph business along the line of this road under an agreement dated November 30, 1889. The telegraph company furnish the necessary material and the railroad company the labor for the maintenance of the line; all messages of the railroad company pertaining to their business being transmitted free.

OTHER CONTRACTS.

None.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—	Miles.				
D. & S. C., \$1,000,000.00	Dubuque, Iowa.	Iowa Falls, Iowa.	142.89	20,995.17			
I. F. & S. C., \$3,000,000.00	Iowa Falls, Iowa.	Sioux City, Iowa.	183.69	16,331.85			
C. & S., \$3,100,000.00	Cherokee, Iowa.	Sioux Falls, S. D.	96.48	19,925.44			
C. R. & C., \$800,000.00	Manchester, Iowa.	Cedar Rapids, Ia.	41.85	19,896.63			
			524.91				

* None.

REPORT OF RAILROAD COMMISSIONERS.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers.....	12	3,756.8	\$6,042.01	\$16.00
General office clerks.....	76	23,788	\$4,014.18	12.00
Station agents.....	49	12,520	\$2,148.56	5.03
Other station men.....	10	1,200	\$1,371.01	1.51
Engineers.....	92	28,706	\$67,255.76	23.74
Firemen.....	87	27,231	\$57,745.56	21.16
Conductors.....	58	18,154	\$2,684.50	5.45
Other trainmen.....	134	41,942	\$5,717.13	13.28
Machinists.....	50	15,659	\$3,227.40	5.51
Carpenters.....	50	15,467	\$4,481.71	12.30
Other shopmen.....	234	72,342	\$9,750.02	1.10
Section foremen.....	499	156,187	\$2,090.55	1.50
Other trackmen.....	111	34,543	\$10,535.12	1.35
Switchmen, flagmen, and watchmen.....	90	28,170	\$9,288.07	1.75
Telegraph operators and dispatchers.....	50	15,467	\$2,308.06	1.75
All other employees and laborers.....	401	125,512	\$27,095.45	1.65
Total (including general officers)—Iowa.....	2,095	655,735	\$1,191,620.77	\$1.82
Less general officers.....	12	3,756.8	\$6,042.01	16.00
Total (excluding general officers)—Iowa.....	2,083	651,979	\$1,185,578.76	1.76
DISTRIBUTION OF ABOVE—				
General administration.....	88	27,544.8	\$8,504.19	\$3.38
Maintenance of way and structures.....	840	262,020	\$91,921.41	1.37
Maintenance of equipment.....	305	96,404	\$16,174.48	1.62
Conducting transportation.....	829	269,867	\$65,572.69	2.17
Total (including general officers)—Iowa.....	2,095	655,735	\$1,191,620.77	\$1.82
Less general officers.....	12	3,756.8	\$6,042.01	16.00
Total (excluding general officers)—Iowa.....	2,083	651,979	\$1,185,578.76	1.76
Total (including general officers)—entire line.....	2,118	662,034	\$1,194,672.00	1.80

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—			
Number of passengers carried one mile.....	707,929		
Total passenger revenue.....		\$ 743,331.34	
Average amount received from each passenger.....		36.798	
Total passenger earnings.....		888,748.66	
Passenger earnings per mile of road.....		1,250.30.546	
Passenger earnings per train mile.....		1.64.190	
FREIGHT TRAFFIC—			
Number of tons carried of freight earning revenue.....	868,315		
Total freight revenue.....		\$ 1,706,088.96	
Average amount received for each ton of freight.....		1.96.483	
Total freight earnings.....		1,705,543.97	
Freight earnings per mile of road.....		2,077.01.735	
Freight earnings per train mile.....		1.23.821	
PASSENGER AND FREIGHT—			
Passenger and freight revenue.....		\$ 2,449,420.29	
Passenger and freight revenue per mile of road.....		4,272.54.029	
Passenger and freight earnings.....		2,595,294.02	
Passenger and freight earnings per mile of road.....		4,207.41.365	
Gross earnings from operation.....		2,636,972.86	
Gross earnings from operation per mile of road.....		4,600.120.12	
Expenses.....		1,753,086.06	
Expenses per mile of road.....		3,061.70.92	

DUBUQUE & SIOUX CITY RAILROAD COMPANY.

TRAIN MILEAGE—	
Miles run by passenger trains.....	853,250
Miles run by freight trains.....	1,284,844
Total mileage trains earning revenue.....	2,138,094
Miles run by switching trains.....	247,401
Miles run by construction and other trains.....	138,937
Grand total train mileage.....	2,544,432
Mileage of loaded freight cars—north or east.....	8,348,941
Mileage of loaded freight cars—south or west.....	7,946,952
Mileage of empty freight cars—north or east.....	2,506,353
Mileage of empty freight cars—south or west.....	2,853,363
Average number of freight cars in train.....	16.63
Average number of loaded cars in train.....	12.61
Average number of empty cars in train.....	40.2
The mileage of switching trains is computed at six miles per hour for terminal switching.	
PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE (DUBUQUE & SIOUX CITY R. R.—300.50 MILES.)	
PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	775,548
Total passenger revenue.....	\$ 750,706.31
Average amount received from each passenger.....	36.396
Total passenger earnings.....	896,073.58
Passenger earnings per mile of road.....	1,498.81.349
Passenger earnings per train mile.....	1.02.834
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	860,222
Total freight revenue.....	\$ 1,713,430.34
Average amount received for each ton of freight.....	1.99.546
Total freight earnings.....	1,713,886.75
Freight earnings per mile of road.....	2,854.43.118
Freight earnings per train mile.....	1.31.326
PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 2,464,136.65
Passenger and freight revenue per mile of road.....	4,199.63.771
Passenger and freight earnings.....	2,612,500.33
Passenger and freight earnings per mile of road.....	4,207.24.467
Gross earnings from operation.....	2,654,211.92
Gross earnings from operation per mile of road.....	4,438.71.928
Expenses.....	1,977,141.65
Expenses per mile of road.....	2,980.60.616
TRAIN MILEAGE—	
Miles run by passenger trains.....	873,988
Miles run by freight trains.....	1,305,029
Total mileage trains earning revenue.....	2,179,016
Miles run by switching trains.....	251,840
Miles run by construction and other trains.....	159,747
Grand total train mileage.....	2,590,603
Mileage of loaded freight cars—north or east.....	8,334,905
Mileage of loaded freight cars—south or west.....	8,047,126
Mileage of empty freight cars—north or east.....	2,355,750
Mileage of empty freight cars—south or west.....	2,806,102
Average number of freight cars in train.....	16.57
Average number of loaded cars in train.....	12.35
Average number of empty cars in train.....	40.2

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

(WHOLE ILLINOIS CENTRAL SYSTEM.)

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	11,912,463
Number of passengers carried one mile.....	208,836,686
Average distance carried.....	17.53
Total passenger revenue.....	\$ 4,388,309.44
Average amount received from each passenger.....	.36.828
Average receipts per passenger per mile.....	.02.101
Estimated cost of carrying each passenger one mile.....	.02.065
Total passenger earnings.....	5,394,243.26
Passenger earnings per mile of road.....	1,870.76.664
Passenger earnings per train mile.....	\$7.918
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	7,519,192
Number of tons carried one mile.....	1,411,375,469
Average distance haul of one ton.....	187.70
Total freight revenue.....	\$ 12,809,972.70
Average amount received for each ton of freight.....	1.70.364
Average receipts per ton per mile.....	.00.908
Estimated cost of carrying one ton one mile.....	.00.619
Total freight earnings.....	12,828,321.76
Freight earnings per mile of road.....	4,448.96.435
Freight earnings per train mile.....	1.35.677
PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 17,198,242.11
Passenger and freight revenue per mile of road.....	5,964.42.761
Passenger and freight earnings.....	18,222,563.12
Passenger and freight earnings per mile of road.....	6,658.19.140
Gross earnings from operation.....	19,198,406.40
Gross earnings from operation per mile of road.....	6,658.19.140
Gross earnings from operation per train mile.....	13,048,510.34
Expenses.....	4,595,32.756
Expenses per mile of road.....	
TRAIN MILEAGE—	
Miles run by passenger trains.....	6,135,574
Miles run by freight trains.....	10,207,375
Total mileage trains earning revenue.....	16,342,949
Miles run by switching trains.....	3,492,201
Miles run by construction and other trains.....	970,138
Grand total train mileage.....	20,775,908
Mileage of loaded freight cars—north or east.....	74,247,333
Mileage of loaded freight cars—south or west.....	68,333,190
Mileage of empty freight cars—north or east.....	22,975,878
Mileage of empty freight cars—south or west.....	30,363,978
Average number of freight cars in train.....	19.19
Average number of loaded cars in train.....	13.67
Average number of empty cars in train.....	5.52
Average number of tons of freight in train.....	138.27
Average number of tons of freight in each loaded car.....	14.11

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight original— whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	213,101	4,536	217,637	25.06
Flour.....	10,171	5,017	15,188	1.40
Other mill products.....	5,889	370	6,259	0.83
Hay.....	6,728	602	7,330	0.83
Tobacco.....	13	188	201	0.02
Fruit and vegetables.....	1,402	5,601	7,003	0.82
Flax.....	20,953	202	21,155	2.43
Potatoes.....	2,902	126	3,028	0.36
PRODUCTS OF ANIMALS—				
Live stock.....	100,720	5,891	106,611	12.27
Other packing-house products.....	8,901	161	9,062	1.02
Poultry, game and fish.....	634	416	1,050	0.12
Wool.....	10	18	28	0.00
Hides and leather.....	1,078	97	1,175	0.21
PRODUCTS OF MINES—				
Anthracite coal.....	524	23,594	24,118	2.78
Bituminous coal.....	5,015	118,147	123,162	14.19
Coke.....	266	527	793	0.07
Stone, sand, and other like articles.....	9,034	23,175	32,209	4.40
PRODUCTS OF FOREST—				
Lumber.....	50,346	41,563	91,909	10.58
MANUFACTURES—				
Petroleum and other oils.....	4,490	7,056	11,546	1.32
Sugar.....	857	6,975	7,832	0.88
Naval Stores.....	88	91	179	0.01
Iron, pig and bloom.....	12	189	201	0.02
Iron and steel rails.....	1,386	1,350	2,736	0.15
Other castings and machinery.....	3,148	3,253	6,401	0.75
Bar and sheet metal.....	518	5,695	6,213	0.73
Cement, brick, and lime.....	12,570	11,294	23,864	2.75
Agricultural implements.....	1,491	3,052	4,543	0.54
Wagons, carriages, tools, etc.....	749	1,319	2,068	0.24
Wines, liquors, and beers.....	281	2,332	2,613	0.29
Household goods and furniture.....	3,470	2,009	5,479	0.71
MERCHANDISE.....	17,094	5,310	22,404	2.92
MISCELLANEOUS—				
Other commodities not mentioned above.....	62,448	36,216	98,664	11.36
Total tonnage—Iowa.....	545,580	322,635	868,215	100.00
Total tonnage—entire line.....	5,306,347	2,312,915	7,619,262	

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at distributing point.	KIND.	Number.	Average price at distribut- ing point.	
Steel.....	6,823.16	75	\$11.00	Oak.....	202,514	\$.41	
Total.....	6,823.16	75	\$11.00	Total.....	202,514	\$.41	

DESCRIPTION OF EQUIPMENT.

ITEM	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	17	17	Westinghouse.			
Freight.....	20	20	Westinghouse.			
Switching.....	8	8	Westinghouse.			
Total locomotives.....	55	44				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	12	28	Westinghouse.	28	Miller.	
Baggage, express and postal cars.....	17	17	Westinghouse.	17	Miller.	
Total.....	45	45	Westinghouse.	45	Miller.	
CARS IN FREIGHT SERVICE—						
Box cars.....	137					
Flat cars.....	24					
Stock cars.....	24					
Coal cars.....	14					
Total.....	199					
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	7		None	None	None	
Total.....	7					
Total cars owned.....	251					
Grand total cars.....	251	45	Westinghouse.	45	Miller.	

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	2	20		10			2	30
Falling from trains and engines.....	11	11		1	1		4	15
Overhead obstructions.....						1	1	1
Collisions.....	1	3					1	1
Other train accidents.....	2	20		3	2	18	4	167
Other causes.....	2	2						
Total.....	20	66		14	3	82	9	162

* 1, water pipe burst on engine; 1, valve blew out.

+ 1, climbing on train; 1, run over by cars.

+ 2, falling rocks, etc.; 4, climbing on train; 4, handling freight; 1, run against truck; 1, hand switching; 2, fell on track; 6, jumped off engine; 1, shaking engine grate; 1, working on engine; 1, torpedo exploded; 1, asleep on track.

1, climbing between cars; 1, lying on track; 1, flagging train.

1, fell off bridge; 1, found beside track.

* 2, falling rocks, etc.; 30, using tools, etc.; 16, handling trucks, etc.; 4, handling freight; 1, earth caved in; 5, working under cars; 1, working at wreck; 8, handling heavy articles; 2, falling; 2, hand-car accidents; 2, engine moved; 3, climbing.

ACCIDENTS TO PERSONS—CONTINUED.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes.....	2	2	1	2	3	4
Total.....	2	2	1	2	3	4

+ 3, sudden stop of train; 3, getting off train.

+ 1, walking on track.

+ 2, climbing trains.

+ 1, horse frightened; 1, working on track.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION.	BITUMINOUS COAL—TONS.		HARD WOOD—TONS.		Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
	Consumption.	Percentage.	Consumption.	Percentage.			
Passenger.....	20,174.50	1.240%	30,061.70	83.250%	50,236.20	83,250	70.23
Freight.....	63,795.50	0.02	63,131.17	1.284%	126,926.67	1,284,444	101.74
Switching.....	7,000.00	2.98%	7,799.33	247.401	14,799.33	57.06	
Construction.....	6,102.00	1.84%	6,314.96	158.944	12,416.96	79.45	
Total.....	100,763.00	3.720%	100,247.17	2,544.428	201,010.17	85.87	
Average cost at distributing point.....	\$ 1.60		\$ 3.46		\$ 1.12		

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

No telegraph lines or wires owned by the Dubuque & Sioux City Railroad Co.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
375	2,228	Western Union Telegraph Co.	Western Union (789 miles of wire).
			Ill. Cen. Railroad Co. (1,440 miles of wire).

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE OR INVESTMENT BY CAPITAL STOCK	LINE IN USE.		Line of propie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed dur- ing year.	RAILS. Iron. Steel.
	Date line and spurs.	Branches							
Miles of single track.	225.36	116.44		12.96			358.76	10.34	348.42
Miles of second track.	461	16.4		4.70			522.10	10.22	511.88
Miles of yard track and sidings.							10.25		10.25
Total mileage operated (all tracks).	597.94	214.24		60.20			679.44	13.67	665.77

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.										
	LOAN REPRESENTED BY CAPITAL STOCK.		Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage carrying freight.	Line operated as freight.	Iron	Steel.	RAILS.
	Main line.	Branches and spurs.								
Iowa.....	289.36	11.00	75.00		14.40	100.00	26.00	100.00	11.00	540.36
Minnesota.....	11.00	11.00			14.40	100.00	14.00	100.00	11.00	540.36
South Dakota.....	107.63		75.00		14.40	100.00	14.00	100.00	11.00	540.36
Total mileage operated (single track).....	298.68		75.00		14.40	100.00	14.00	100.00	11.00	540.36

11. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Iowa.....	326.56	171.08	497.64
Minnesota.....	11.40	11.40	22.80
North Dakota.....	14.90	14.90	29.80
South Dakota.....	14.90	14.90	29.80
Total mileage owned (single track).....	356.76	197.41	554.17

CHARACTERISTICS OF ROAD.

[illegible]

BRIDGES, TRETTLES, TUNNELS, TOL-STATE OF IOWA.

ITEM.		ITEM.		ITEM.		ITEM.	
Number.	Aggregate length—feet, ins.	Minimum length—feet, ins.	Maximum length—feet, ins.	Number.	Aggregate length—feet, ins.	Minimum length—feet, ins.	Maximum length—feet, ins.
BRIDGES—				OVERHEAD HIGHWAY CROSSING—			
Wooden	29 4,402.0	47.0	830.0	Truss	1 18.4		
Total	13 4,420.0	47.0	830.0	Total	30 4,418.4		
TREES				OVERHEAD RAILWAY CROSSING—			
	42 7,123.0			Bridges	10 19.5		
	745 94,166.0	8.0	578.0	Trusses	1 11.4		
Total	745 94,199.0	8.0	578.0	Total	11 30.9		

Gauge of track, 45 feet 8 inches; 52.54 miles.

Gauge of track, 4½ feet, 8 inches; 1123.24 miles.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Ames, M. T. & Co.
American Refrigerator Transportation Co.
Armour & Co.
American Live Stock Transportation Co.
American Transportation Co.
Anglo-American Packing & Provision Co.
Allen Parker Car Wheel Co.
Ansell Refrigerator Car Co.
Atlanta Stone, Coal & Lumber Line.
Arns Palace Horse Car Co.
American Cotton Oil Co.
Beaver Creek Refining Co.
Burton Stock Car Co.
Barelay Coal & Mining Co.
Bliss Line.
Busch, Adolph.
Chicago Refrigerator Car Co.
California Fruit Transportation Co.
Corrigan, Ed.
Central Equipment Transportation Co.
Cedar Rapids Refrigerator Express.
Cupples, Samuel.
Canda Cattle Car Co.
Chicago Stock Car Co.
Charlotte Oil & Fertilizer Co.
Cold Blast Transportation Co.
Doid, Jacob & Son.
Empire Line.
Eric Despatch.
Ellsworth, J. W. & Co.
Eagle Consolidated Refining Co.
Excelsior Oil Tank Co.
Elwood, W. L. & Co.
Eureka Transportation Co.
Fall Brook Coal Co.
Freeman Bros.
Gate City Oil Co.
Great Eastern Line.
Hall, G. H. & Co.
Hicks Stock Car Co.
Havens, C. B. & Co.
Harvey Steel Car Co.
Hammond Refining Line.
Horn Coalery Co.
Illinois Valley Coal Co.
Interstate Refrigerator Line.
International Packing Co.
International Oil Works.
Johnson, F. C.
Kings Refrigerator Car Co.

Klausman Brewing Co.
Kansas City Dressed Beef Line.
Kansas City Refrigerator Car Co.
Keystone Palace Horse Car Co.
Kansas, W. D. & N. W.
Live Poultry Transportation Co.
Lipton Express Refrigerator Co.
Laekawanna Line.
Manhattan Oil Co.
Mann Bros.
Morris, Nelson.
Menasha Wooden Ware Co.
Mich. Salt Line & Car Loan Co.
Mottier Horse & Stock Car Co.
Montana Coal & Coke Co.
National Despatch.
National Linseed Oil Co.
New England Car Co.
New York & Cleveland Gas Coal Co.
Omaha Packing Co.
Ohio Oil Works.
Pan-American Transportation Co.
Peavy Grain Line.
Pittsburg & Toledo Despatch.
Peerless Refining Co.
Palmer Manufacturing Co.
Red Line Transit Co.
Rosette G. P. & Imp. Co.
Ramley & Co.
Reed, W. P. & Co.
Standard Oil Co.
St. Louis Refrigerator Car Co.
Sun Oil Co.
Silberhorn Co.
Sheboygan Chair Co.
Southern Cotton Oil Co.
Southern Despatch Lumber Line.
St. Charles Car Co.
Street's Stable Car Line.
Swift & Co.
Southern Iron Car Co.
Tropical Transportation Co.
Thatcher, A. E.
Union Refrigerator Transit Co.
Union Tank Line.
White Star Transportation Co.
Washington Refining Co.
Waters-Pierce Oil Co.
Waverly Oil Co.
Wells, F. E. & Co.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK.

I, the undersigned, J. C. Wellington, Vice-President of the Dubuque & Sioux City Railroad Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to

the best of my knowledge, information, and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

J. C. WELLINGTON,
Vice-President.

Subscribed and sworn to before me this 27th day of September, 1892.

EDWARD P. SKENE,
Notary Public.

STATE OF IOWA, } ss.
COUNTY OF DUBUQUE.

I, the undersigned, C. A. Booth, Assistant Secretary and Assistant Treasurer of the Dubuque & Sioux City Railroad Company, on oath do say, that the foregoing return has been prepared from the original books, papers and records of said company; that I have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. A. BOOTH,
Assistant Secretary and Assistant Treasurer.

Subscribed and sworn to before me this 30th day of September, 1892.

FRANK W. COATES,
Notary Public in and for Dubuque County.

SUPPLEMENTAL REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—
W. J. Knight, Dubuque.
J. F. Duncombe, Ft. Dodge.
Division Superintendents for Iowa—
J. W. Oulmy, Dubuque.
C. K. Dixon, Cherokee.

Page 11. Total mileage owned in Iowa, main line, single track... 235.56
Total mileage owned in Iowa, branches... 371.06

Grand total of Iowa mileage 497.66
Miles of second track in Iowa 44
Miles of yard track and siding in Iowa 88.61
Total mileage operated in Iowa 586.28

Page 17. Capital stock representing road in Iowa—	\$ 2,597,237.71
Common.....	\$ 2,597,237.71
Total.....	15,506.12
Amount per mile of road, 1897.56 miles.....	79,996
Number of shares.....	9
Number of shares held in Iowa.....	9
Number of stockholders in Iowa.....	\$ 9,021,964.54
Page 19. Funded debt representing road in Iowa.....	
Page 20. Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$ 10,031,548.87
Page 21. Net earnings per train mile, passenger trains—Iowa.....	37.3
Net earnings per train mile, freight trains—Iowa.....	38.1
Page 43. Operating expenses, per train mile, passenger trains, Ia.....	3,061.70
Operating expenses per train mile, freight trains, Ia.....	86,707.38
Operating expenses per mile, of road, Iowa, 693.34 miles.....	509,317.97
Taxes in Iowa.....	
Interest on bonded debt in Iowa.....	
Page 61. Average number of tons of freight in each car when shipped in car lots.....	Our records do not show.
Average number of tons of freight in each car when shipped in less than car lots.....	
Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	
1—Number of passenger cars.....	26
2—Number of baggage, mail and express cars.....	17
3—Number of box freight cars.....	137
4—Number of stock cars.....	24
5—Number of platform and coal cars.....	38
6—Number of other cars.....	7
7—Total number of cars.....	251
8—Number of locomotives.....	25
Page 76. Fencing in Iowa—	1,064.28
1—Miles of fencing on your road in Iowa.....	
2—Average cost per mile of fencing:	\$ 430.00
Posts and boards.....	250.00
Wire.....	
Lands—Congressional grants—	
Unable to answer from any records in our possession.	
Tonnage crossing Mississippi river at Dubuque for the year ending June 30, 1897—	265,173
East bound, number of tons.....	264,994
West bound, number of tons.....	645,137
Total tons.....	

STATE OF ILLINOIS.
COUNTY OF COOK.

I, the undersigned, J. C. Welling, Vice-President of the Dubuque & Sioux City Railway Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

J. C. WELLING,
Vice-President.

Subscribed and sworn to before me this 6th day of October, 1897.

EDWARD P. SKENE,
Notary Public.STATE OF IOWA.
COUNTY OF DUBUQUE.

I, the undersigned, C. H. Booth, Assistant Secretary and Assistant Treasurer of the Dubuque & Sioux City Railroad Company, on my oath do say that the foregoing return has been prepared from the original books, papers and records of said company; that I have carefully examined the same, and declare it to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

C. H. BOOTH,
Assistant Secretary and Assistant Treasurer.

Subscribed and sworn to before me this 17th day of October, A. D. 1897.

FRANK W. COATES,
Notary Public.

REPORT OF RAILROAD COMMISSIONERS.

PIPERAL STOCK—Consists of

CAPITAL STOCK		MANNER OF PAYMENT FOR CAPITAL STOCK.		NUMBER OF SHARES ISSUED DURING THE YEAR.		CASH REALIZED ON AMOUNTS ISSUED DURING THE YEAR.		TOTAL CASH REALIZED.		REMARKS.	
				None		None		None		All stock represents road in Iowa. None issued for dividends. Three shares held in Iowa.	
ISSUED FOR CONTRIBUTION—Common											
Total											
FUNDED DEBT.											
MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS AND INCOME BONDS.											
CLASS OF BOND OR OBLIGATION.		DATE OF ISSUE.		WHEN DUE.		AMOUNT OF AUTHORIZED ISSUE.		AMOUNT ISSUED.		AMOUNT OUTSTANDING.	
First mortgage bonds		Apr. 1, 1881		Mar. 31, 1911		3,000,000.00		2,984,000.00		2,984,000.00	
Grand total											

*This interest was provided for by the C., B. & Q. Railroad Company and Wheeling, St. Louis & Pacific Railway Company, who at times paid the interest on the bonds. No part of the interest was paid by the Illinois & Shennandoah Railroad Company for rental of its line above named amount. Tax and rentals netted only \$4,640.34, or \$1,879.34 less than required to pay the interest on the bonds.

HUMESTON & SHENANDOAH RAILROAD COMPANY.

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.	2,084,000.00	1,064,000.00	187,880.00	187,880.00
Total.	2,084,000.00	1,064,000.00	187,880.00	187,880.00

* See note (*) "Funded Debt."

CURRENT ASSETS AND LIABILITIES

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES

Cash	\$ 15,743.28
Due from agents	71.20
Net traffic balances due from other companies	5,160.54
Due from solvent companies and individuals	84,591.25
Materials and supplies on hand, \$21,435.25	
Total	\$ 115,566.27

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1992

Audited vouchers and accounts.....	\$ 6,006.37
Wages and salaries.....	7,774.75
Matured interest coupons unpaid, including coupons due July 1.....	10,040.00
Balance—cash assets.....	7,465.27
Total.....	\$ 31,286.39

EARNINGS FROM OPERATION—STATE OF IOWA

	Total receipts	Deductions, an- nual payments, etc.	Actual earn- ings
PASSENGER—			
Passenger revenue.....	\$ 32,672.71		
Excessive fares refunded.....		\$ 549.90	
Total passenger revenue.....			\$ 32,622.81
Mail.....	7,909.35		
Express.....	5,715.96		
Total passenger earnings.....			\$ 46,248.12
Freight—			
Freight revenue.....	\$ 117,736.25		
Overcharge to shippers.....		\$ 476.90	
Total freight revenue.....			\$ 117,621.35
Total freight earnings.....			\$ 117,621.35
Total passenger and freight earnings.....			\$ 169,864.77
OTHER EARNINGS FROM OPERATIONS—			
Telegraph companies.....	\$ 224.40		
Rents not otherwise provided for.....	2,815.00		
Total other earnings.....			\$ 3,139.40
Total gross earnings from operation— <i>“own”</i>			\$ 164,202.66
Total gross earnings from operation— <i>“entire line”</i>			

* All in Iowa.

REPORT OF RAILROAD COMMISSIONERS.

RECAPITULATION.
FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	APPORTIONMENT.				AMOUNT PER MILE OF ROAD.		REMARKS.
	To rail-roads.	To other proper ties.	All.	None.	Mile.	Amount.	
Capital stock.....						63,725.35	
Equipment.....						26,119.44	
Bonds.....						50.45	
Total.....						70,895.24	

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1902.		Cost per mile.
	Included in operating expenses.	Charged to improve-ments as permanent improvements.	Charged to construction or alteration of equipment.	Not included in operating expenses.	1901.	1902.	
Construction.....					6,719,277.43	6,719,277.43	70,396.3
Equipment.....					6,719,277.43	6,719,277.43	70,396.3
Grand total cost construction, equipment, etc.....							
Total cost construction, equipment, etc.—State of Iowa*.....							

*All in Iowa.

HUMESTON & SHENANDOAH RAILROAD COMPANY.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 154,001.46
Less operating expenses.....	140,635.45
Income from operation.....	\$ 23,371.01
Miscellaneous income—less expenses.....	432.30
Total income.....	\$ 23,803.31
Deductions from income—	
Rents.....	\$ 10,832.31
Taxes (all in Iowa).....	8,428.52
Total deductions from income.....	\$ 19,260.83
Net income.....	\$ 4,542.48
Other payments from net income—paid to lessees.....	20,000.00
Deficit from operations of year ending June 30, 1902.....	\$ 15,457.52
Surplus on June 30, 1901.....	44,511.97
Deductions for year.....	\$ 15,457.52
Surplus on June 30, 1902.....	\$ 29,054.45

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Interest from bank deposits.....	\$ 432.30		\$ 432.30
Total.....	\$ 432.30		\$ 432.30

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

American Express Company does business on this line, paying \$25.00 per month for the privilege.

MAILS.

U. S. mail is carried on one passenger train each way daily, except Sunday, at rate of \$21.30 per mile per annum.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

No sleeping, parlor nor dining cars are run.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

No contracts with fast freight or similar transportation companies.

OTHER RAILROAD COMPANIES.

Traffic agreements with connecting rail road lines, subject to change at any time.

STEAMBOAT OR STEAMSHIP COMPANIES.

No contracts with steamboat companies.

TELEGRAPH COMPANIES.

Telegraph line was built and is owned by H. & S. E. R. Co. Instruments and batteries are furnished by Western Union Telegraph Company. Earnings from commercial business are divided between the two companies.

OTHER CONTRACTS.

No other contracts.

OPERATING EXPENSES.

ITEM.	Chargeable to traffic.*	Chargeable to traffic. +	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	14,288.57	18,185.46	32,474.03
Repairs of rails.....	1,433.30	1,824.08	3,257.38
Renewals of ties.....	4,699.23	5,361.27	10,060.50
Repairs of bridges.....	5,437.60	6,946.52	12,404.12
Repairs of culverts.....		631.72	1,128.07
Repairs of fences, road crossings, signs, and cattle guards.....	496.25	3,318.07	4,109.41
Repairs of buildings.....	1,821.54	16.38	29.25
Repairs of telegraph.....	12.87		
Total.....	28,508.54	30,283.60	64,792.14
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	2,803.92	4,484.54	7,290.46
Repairs and renewals of passenger cars.....	2,031.71	5,108.84	5,108.84
Repairs and renewals of freight cars.....			
Total.....	5,037.63	9,593.38	14,688.01
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men.....	5,307.58	7,094.45	12,282.03
Fuel for locomotives.....	1,464.92	10,641.12	12,056.05
All other supplies for locomotives.....	179.71	610.55	1,000.26
Water supply for locomotives.....	184.05	447.07	631.12
Wages of other trainmen.....	5,019.71	7,577.65	12,588.66
Wages of other train supplies.....	441.70	455.50	897.20
Wages of station agents, clerks, and laborers.....	169.26	100.00	248.32
Station supplies.....	4,131.27	3,254.98	5,286.25
Loss and damage.....	584.94	680.70	1,215.70
Injuries to persons.....	300.00	109.26	199.26
Total.....	18,014.21	32,060.73	51,264.94
GENERAL EXPENSES—			
Salaries of officers.....	3,211.03	4,087.91	7,298.94
Salaries of clerks.....	328.00	972.00	230.00
General office expenses and supplies.....	171.25	217.90	389.21
Advertising.....	26.89	46.95	83.84
Insurance.....	375.49	482.08	857.47
Legal expenses.....	22.00	28.00	50.00
Total.....	4,149.56	5,535.86	9,885.36
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	28,508.54	30,283.60	64,792.14
Maintenance of equipment.....	5,037.63	9,593.38	14,688.01
Conducting transportation.....	18,014.21	32,060.73	51,264.94
General expenses.....	4,149.56	5,535.86	9,885.36
Grand total.....	55,709.94	81,153.51	140,630.45
Percentage of expenses to earnings—entire line.....			85.74

* Forty-four per cent. + Fifty-six per cent.

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS GUARANTEED.	CASH.	TOTAL.
Keokuk & Western Railroad—trackage, 17.08 miles.....	\$.....	\$.....	\$ 10,833.31	\$.....
Total rents.....	\$.....	\$.....	\$ 10,833.31	\$.....

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....		\$ 6,719,327.43		\$ 6,719,327.43		
Cost of equipment.....		113,880.25		113,880.69		18,388.69
Cash and current assets.....						
Other Assets—Materials and supplies.....		16,819.46		21,438.32	4,618.86	
Grand total.....		\$ 6,869,716.14		\$ 6,855,948.43		\$ 13,767.83

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....		\$ 4,025,000.00		\$ 4,025,000.00		
Funded debt.....		2,664,000.00		2,664,000.00		
Current liabilities.....		106,029.66		167,229.29	1,000.00	
Local aid.....		5,174.73		6,174.73		
Profit and loss.....		46,511.87		30,088.41		16,423.46
Grand total.....		\$ 6,869,716.26		\$ 6,855,948.43		\$ 13,767.83

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	53,443	
Number of passengers carried one mile.....	1,351,308	
Average distance carried.....	25.5	
Total passenger revenue.....		\$ 33,053.11
Average amount received from each passenger.....		.62
Average receipts per passenger per mile.....		.0249
Estimated cost of carrying each passenger one mile*.....		.03192
Total passenger earnings.....		43,243.44
Passenger earnings per mile of road.....		433.64 869
Passenger earnings per train mile.....		.58 306
FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue.....	108,465	
Number of tons carried one mile.....	7,489,143	
Average distance haul of one ton.....	69	
Total freight revenue.....		117,621.38
Average amount received for each ton of freight.....		1.68 441
Average receipts per ton per mile.....		.01123
Estimated cost of carrying one ton one mile.....		.117 621 38
Total freight earnings.....		1,235 28 313
Freight earnings per mile of road.....		1.26 974
Freight earnings per train mile*.....		

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	151,144.44
Passenger and freight revenue per mile of road.....	1,583.49
Passenger and freight earnings.....	169,864.77
Passenger and freight earnings per mile of road.....	1,685.33
Gross earnings from operation.....	164,661.46
Gross earnings from operation per mile of road.....	1,718.19
Expenses.....	140,630.45
Expenses per mile of road.....	1,471.25

TRAIN MILEAGE—	
Miles run by passenger trains, 44 per cent.....	73,348
Miles run by freight trains, 56 per cent.....	92,634
Total mileage trains earning revenue.....	165,982
Miles run by switching trains.....	8,196
Miles run by construction and other trains.....	10,109
Grand total train mileage.....	184,287
Mileage of loaded freight cars—north or east.....	268,970
Mileage of loaded freight cars—south or west.....	414,030
Mileage of empty freight cars—north or east.....	203,063
Mileage of empty freight cars—south or west.....	105,064
Average number of freight cars in train.....	11
Average number of loaded cars in train.....	6.7
Average number of empty cars in train.....	4.3
Average number of tons of freight in train.....	127
Average number of tons of freight in each loaded car.....	18.9

*If, as we think, the division of operating expenses is incorrect, these estimates of cost are entirely worthless. The cost of carrying passengers is charged with 77 per cent of total passenger expense, the ratio which passenger revenue bears to total passenger earnings.

*No engines are used exclusively in switching. Road engines, when so employed at terminal, are allowed six miles per hour.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	13	5				
Freight.....	5	30				
Total locomotives.....	18	7	Westinghouse.			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	12	12				
Baggage, express, and postal cars.....	2	2				
Total.....	4	4	Westinghouse.		Miller.	
CARS IN FREIGHT SERVICE—						
Box cars.....	19					
Flat cars.....	13					
Stock cars.....	16					
Coal cars.....	25					
Total.....	68					
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	8		None		None.	
Total.....	8					
Total cars owned.....	80					
Grand total cars.....	80	4			4	

EMPLOYEES AND SALARIES—STATE OF IOWA

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	5	1,565	\$ 9,909.84	6.39
General office clerks.....	10	3,000	2,100.00	2.34
Station agents.....	15	4,501	8,534.93	1.93
Other station men.....	1	313	198.00	.63
Engineers.....	1,017	6,337.70	3.03	
Firemen.....	1,017	3,576.18	2.51	
Conductors.....	1,765	4,948.20	2.97	
Other trainmen.....	2,528	4,731.04	1.81	
Machinists.....	1,528	3,405.66	2.21	
Carpenters.....	17	10,028.84	1.89	
Other shopmen.....	13	4,017	7,286.53	1.81
Section foremen.....	18	5,834	9,770.77	1.72
Other trackmen.....	49	15,237	17,092.07	1.13
Switchmen, flagmen, and watchmen.....	1	156	348.32	1.69
Telegraph operators and dispatchers.....	7	625	1,385.16	3.17
All other employees and laborers.....	9	940	1,640.00	1.75
Total (including general officers)—Iowa.....	150	48,228	\$ 81,674.81	1.90
Less general officers.....	5	1,565	9,909.84	6.39
Total (excluding general officers)—Iowa.....	150	46,663	\$ 81,674.97	1.75
DISTRIBUTION OF ABOVE—				
General administration.....	5	1,565	\$ 8,619.84	5.51
Maintenance of way and structures.....	70	24,467	34,533.50	1.41
Maintenance of equipment.....	21	6,430	13,523.96	2.12
Conducting transportation.....	50	15,701	39,776.11	2.52
Total (including general officers)—Iowa.....	150	48,228	\$ 81,674.81	1.90
Less general officers.....	5	1,565	9,909.84	6.39
Total (excluding general officers)—Iowa.....	150	46,663	\$ 81,674.97	1.75
*Total (including general officers)—entire line.....				

*All in Iowa.

An accurate distribution of labor as here classified is impracticable, hence the figures reported are only an approximation.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What real estate mortgaged.	What securities mortgaged.
	FROM—	TO—	MILES.				
First mortgage bonds.....	Van Wert, Iowa.	Shenandoah, Ia.	65.45	29,319.44	All	None	None

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

Miles of line.	Miles of wire.	OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		Name of operating company.
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	
65.45	65.45	All	All	None	None	

REPORT OF RAILROAD COMMISSIONERS.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting lines and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—			9,281	8.65
Grain.....	900		53	
Flour.....	75		.96	
Hay.....	1,271		1.15	
Fruit and vegetables.....				
PRODUCTS OF ANIMALS—			13,028	12.01
Live stock.....	18		.01	
Wool.....	29		.04	
Hides and leather.....	981		.90	
Butter and eggs.....				
PRODUCTS OF MINES—			63,226	58.39
Bituminous coal.....			3,095	2.85
Stone, sand, and other like articles.....				
PRODUCTS OF FOREST—			6,244	5.75
Lumber.....			902	.92
Wood and posts.....				
MANUFACTURES—			247	.23
Petroleum and other oils.....			1,470	1.35
Cement, brick and lime.....			330	.30
Agricultural implements.....			4,252	3.92
MERCHANDISE				
MISCELLANEOUS—			2,819	2.60
Other commodities not mentioned above.....				
Total tonnage—Iowa.....			108,465	
Total tonnage—entire line*				

*All in Iowa.

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length, feet, inches.	Minimum length, feet, inches.	Maximum length, feet, inches.	ITEM.	Number.	Height of lowest face of rail, feet, inches.
BRIDGES—					UNDER FARM CROSSINGS—		
Combination.....	13	1,174.0	40.0	170.0	Comals.....	6	18.0
Total.....	13	1,174.0	40.0	170.0	Total.....	6	
TRESTLES	130	21,554.0	10.0	90.0	OVERHEAD RAILWAY CROSSINGS—		
					Trestles.....	2	20.0
					Total.....	2	

Gauge of track, 4 feet, 8½ inches, 93.45 miles.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IS USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OPERATED BY ROAD MAKING THIS REPORT.	
	Main line.	Branches and spurs.	Line operated under lease.	Line operated under contract, etc.
Miles of single track.	84.50			
Miles of yard track and sidings.	100.00			
Total mileage operated (all tracks).				
* Not known.				

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OPERATED BY ROAD MAKING THIS REPORT.	
	Main line.	Branches and spurs.	Line operated under lease.	Line operated under contract, etc.
Iowa.....	84.50			
Total mileage operated (single track).				

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OPERATED BY ROAD MAKING THIS REPORT.	
	Main line.	Branches and spurs.	Line operated under lease.	Line operated under contract, etc.
Iowa.....	84.50			
Total mileage owned (single track).				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at distributing point.	KIND.	Number.	Average price at distributing point.	
Steel	300.00	60	31.87	Oak	27,500	40.8	
Total steel	300.00	60	31.87	Total	27,500	40.8	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	COAL—TONS.				WOOD—COMB.				Total fuel consumed—tons.	Miles run.	Average lbs. per mile.
	Anthracite.	Bitum.	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.			
Passenger	100	100	100	100	100	100	100	100	100	100	100
Freight	100	100	100	100	100	100	100	100	100	100	100
Switching	100	100	100	100	100	100	100	100	100	100	100
Construction	100	100	100	100	100	100	100	100	100	100	100
Total	100	100	100	100	100	100	100	100	100	100	100
Average cost at distributing point.	\$ 1.50				\$ 1.50						

* Wood used only for firing up.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.			
	Killed.	Injured.	THRESPASSING.		NOT THRESPASSING.	
			Killed.	Injured.	Killed.	Injured.
Other train accidents*	1	1				
Total	1	1				

*One passenger on an excursion train was slightly injured while train was being coupled at station.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies, to which the company making this report pays mileage for the use of cars.

American Refrigerator Transit Co.	C. B. Havens Car & Transportation Co.
American Live Stock Transportation Co.	Empire Line.
Armour & Co.	Live Poultry Transportation Co.
Blue Line Transportation Co.	Merchants Despatch Transportation Co.
Canda Cattle Car Co.	Red Line Transit Co.
Chicago Refrigerator Car Co.	Street's Stable Car Lines.

STATE OF IOWA.
COUNTY OF PAGE, ss.

We, the undersigned, E. C. Murphy, General Manager, and J. H. Ellis, Assistant Treasurer, of the Humeston & Shenandoah Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

E. C. MURPHY,
General Manager.
J. H. ELLIS,
Assistant Treasurer.
J. E. HILL,
Notary Public.

Subscribed and sworn to before me this 14th day of September, 1902.

SUPPLEMENTAL REPORT

OF THE

HUMESTON & SHENANDOAH RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 11. Total mileage owned in Iowa, main line, single track.....	95.45
Grand total, Iowa mileage.....	95.45
Miles of yard track and sidings in Iowa.....	8.50
Total mileage operated in Iowa.....	103.95
Page 17. Capital stock representing road in Iowa—	
Common.....	\$4,026,000.00
Total.....	\$.....
Amount per mile of road (95.45 miles).....	\$ 42,170.15
Number of shares.....	40,260
Number of shares held in Iowa.....	3
Number of stockholders in Iowa.....	2
Page 19. Funded debt representing road in Iowa.....	\$2,684,000.00
Page 29. Cost of the property in Iowa: If belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$6,719,327.44
Page 33. Net earnings per train mile, passenger trains, Iowa.....*	18.987
Net earnings per train mile, freight trains, Iowa.....*	36.107
Page 45. Operating expenses, per train mile, passenger trains, Iowa.....*	77.043
Operating expenses, per train mile, freight trains, Iowa.....*	90.807

*These figures are based on the division of expenses required by the board, but as the division is unfair the estimates of cost and of net earnings are worthless.

Operating expenses, per mile of road, Iowa, (95.45 miles).....	\$ 1,471.25
Taxes in Iowa.....	8,428.52
Interest on bonded debt in Iowa.....	187,880.00
Page 53. Average number of tons of freight in each car when shipped in car lots.....	+
Average number of tons of freight in each car when shipped in less than car lots.....	+

* Average load of all cars, 18.9 tons; car lots and less than car lots not separated in our statistics.

Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—all:

	Leased.	Owned.	Total.
1—Number of passenger cars.....
2—Number of baggage, mail and express cars.....
3—Number of box freight cars.....
6—Number of stock cars.....
7—Number of platform and coal cars.....
8—Number of other cars.....
9—Total number of cars.....
10—Number of locomotives.....

Page 79. Fencing in Iowa—

1—Miles of fencing on your road in Iowa.....	190.9
3—Average cost per mile of fencing.....	\$ 160.38
4—Total cost of same.....	\$2,335.95

STATE OF IOWA.
COUNTY OF PAGE, ss.

We, the undersigned, E. C. Murphy, General Manager, and J. H. Ellis, Assistant Treasurer, of the Humeston & Shenandoah Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

E. C. MURPHY,
General Manager,
J. H. ELLIS,
Assistant Treasurer.

Subscribed and sworn to before me this 1st day of October, 1892.

WILLIAM ORR,
Notary Public

ANNUAL REPORT OF THE IOWA CENTRAL RAILWAY COMPANY,

TO THE
BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,
FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

Iowa Central Railway Company.

Date of organization?

May 9, 1888.

Articles filed May 14, 1888.

Under laws of what government, state, or territory organized? If more than one, name all;
give reference to each statute and all amendments thereof.
Illinois.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not consolidated company.

Date and authority for each consolidation?

None.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Central Iowa Railway, Iowa.

Foreclosure.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Russell Sage.....	New York, N. Y.....	September 4, 1902.
H. J. Morse.....	New York, N. Y.....	
G. B. Morse.....	New York, N. Y.....	
G. E. Talbot.....	New York, N. Y.....	
E. E. Chase.....	New York, N. Y.....	
Russell Sage, Jr. (Successor).....	New York, N. Y.....	
R. H. Sage.....	Chicago, Ill.....	
Dwight Smith.....	Chicago, Ill.....	
C. H. Asker.....	Marshalltown, Iowa.....	

IOWA CENTRAL RAILWAY COMPANY.

Total number of stockholders at date of last election?
One thousand and ten.

Date of last meeting of stockholders for election of directors?
September 5, 1891.

Give post office address of general office.

30, 11, Wall St., New York, N. Y.

Give post office address of operating office.
Marshalltown, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	Russell Sage.....	New York, N. Y.
President.....	Russell Sage.....	New York, N. Y.
Vice-President.....	E. E. Chase.....	New York, N. Y.
Secretary and Treasurer.....	G. B. Morse.....	New York, N. Y.
General Solicitor.....	A. Zug.....	Marshalltown, Iowa.
General Auditor.....	E. S. Bailey.....	Marshalltown, Iowa.
General Manager.....	C. H. Asker.....	Marshalltown, Iowa.
Chief Engineer.....	G. A. Froden.....	Marshalltown, Iowa.
Superintendent.....	J. H. Rodman.....	Marshalltown, Iowa.
Superintendent of Telegraph.....	G. N. Gish.....	Marshalltown, Iowa.
Traffic Manager.....	A. F. Hawks.....	Marshalltown, Iowa.
Asst. General Freight Agent.....	H. A. Hansen.....	Marshalltown, Iowa.
General Passenger Agent.....	T. F. Barry.....	Marshalltown, Iowa.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount loaned.	Amount retained.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 6,224,267.45	\$ 6,224,267.45	\$ 208,601.90	\$ 208,601.90
Miscellaneous obligations.....	223,173.90	114,582.54	7,490.42	6,810.89
Total.....	\$ 6,447,441.35	\$ 6,338,850.00	\$ 216,132.02	\$ 215,412.79

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 112,440.93
Due from agents.....	27,690.94
Due from solvent companies and individuals.....	37,044.83
Balance—current liabilities.....	196,607.14
Total.....	\$ 373,783.84
Materials and supplies on hand, \$169,375.18.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Loans and bills payable.....	\$ 170,000.00
Audited vouchers and accounts.....	164,737.10
Wages and salaries.....	65,905.47
Net traffic balances due to other companies.....	4,626.84
Matured interest coupons unpaid, including coupons due July 1.....	17,375.00
Rents due July 1.....	15,430.00
Miscellaneous.....	51,968.60
Total.....	\$ 369,732.71

PROPERTY OPERATED

NAME.	TERMINALS.		Miles of line for each class of roads owned.
	FROM—	TO—	
RAILROAD LAKE REPRESENTED BY CAPITAL STOCK—			
Barren Lake	Albia, Iowa.	Maely Junction.	174.111
	Oklahoma.	Mississippi River.	36.117
	Mississippi River.	Iowa Junction, Ill.	36.656
Bracelet	Hampton.	Belmond.	22.206
	Hampton.	Story City.	26.510
	Hampton.	St. Charles.	26.510
	Hampton.	St. Charles.	26.510
	Grinnell & Montezuma Jet.	Montezuma.	13.612
	New Sharon.	Newton.	7.748
	Lyonsville.	Lyonsville Junction.	2.500
Spur.	Carbon Junction.	Carbonville.	2.461
LYNN OPERATED UNDER LEASE FOR SPECIFIED SUB—			
Kelthaburg Bridge Company, across Mississippi River at	Kelthaburg.		2.570
LYNN OPERATED UNDER LEASE FOR SPECIFIED SUB—			
Peoria & Pekin Union Railway	Iowa Junction.	Peoria, Ill.	1.300
Total.			497.661

CAPITAL STOCK.

DESCRIPTION.	Number of shares	Par value of shares	Total gas value authorized.	Total amount to be paid out.	Amount.		DIVIDENDS DE-CLARED DURING THE YEAR
					Rate.	None	
CAPITAL STOCK—Common	110,000	100,000	11,000,000.00	8,900,000.00	10,000,000.00	10,000,000.00	None
Preferred	50,000	100,000	5,000,000.00	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
Total	160,000	200,000	16,000,000.00	11,900,000.00	20,000,000.00	20,000,000.00	20,000,000.00

CAPITAL STOCK—Continued.

MANNER OF PAYMENT FOR CAPITAL STOCK.		Number of shares issued during year.	Cash paid during year.	Total amount paid during year.	Total number of shares issued during year.	Total cash paid during year.	REMARKS.
PAID FOR REDEMPTION— Preferred.....							
Total.....							
All stock issued in consideration and in satisfaction of the bonds of the company, as authorized by the board of directors of the company, and as provided in the charter of the company.							

UNIVERSITY OF MICHIGAN

[illegible]

FUNDED DEBT-EQUIPMENT TRUST OBLIGATIONS-CONTINUED.

A. GENERAL STATEMENT.

SERIES OR OTHER DESIGNATION.	Date of issue.	Term.	Number of payments.	EQUIPMENT COVERED.	REMARKS.
St. Charles Car Co.	Oct. 5, 1889	5	24	Box cars	
St. Charles Car Co.	Dec. 5, 1889	5	24	Coaches	
Haskell & Barker Car Co.	Dec. 14, 1889	5	48	Box cars	
St. Charles Car Co.	Oct. 18, 1890	4	48	Box cars	
Pittsburg Locomotive & Car Works.	Feb. 2, 1891	1	12	Locomotives	
St. Charles Car Co.	Sept. 4, 1891	4	48	Box cars	
Pittsburg Locomotive & Car Works.	Feb. 2, 1892	1	12	Locomotives	

B. STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION.	Cash paid on delivery of equipment.	DEFERRED PAYMENTS-PRINCIPAL.		DEFERRED PAYMENTS-INTEREST.					Rate.
		Original amount.	Amount outstanding.	Original amount.	Amount outstanding.	Amount accrued during year.	Amount paid during year.		
St. Charles Car Co.	\$ 14,915.52	\$ 2,321.75	None		None	\$ 1,291.82	\$ 1,291.82		
St. Charles Car Co.	3,564.00	20,195.00	None		None	545.34	545.34		
Haskell & Barker Car Co.	6,756.00	38,250.00	14,343.75	4,685.58	681.30	1,171.41	1,171.41		
St. Charles Car Co.	14,915.52	83,064.46	48,979.28			1,302.18	1,302.18		
Pittsburg Locomotive & Car Works.	5,904.00	27,616.00	None		None	724.83	724.83		
St. Charles Car Co.	9,700.00	38,844.98	31,324.87	4,834.76	3,710.78	1,773.42	1,773.42		
Pittsburg Locomotive & Car Works.	7,288.00	29,719.00	19,434.64	947.38	825.02	121.46	121.46		
Total miscellaneous obligations.	\$ 63,920.14	\$ 223,112.88	\$ 114,282.54	\$ 11,365.14	\$ 5,218.00	\$ 7,460.43	\$ 6,810.90		

* No interest notes given.

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To rail-roads.	To other corporations.	Miles.	Amount.
Capital stock	\$ 13,750,988.35	\$ 13,750,988.35		502.911	\$ 27,342.19
Roads	6,224,077.45	6,224,077.45		502.911	12,574.94
Equipment trust obligations.	114,282.54	114,282.54		502.911	227.34
Total	\$ 20,189,045.34	\$ 20,189,045.34	None	502.911	\$ 40,144.47

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED) THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Iowa Central Railway Company.	\$ 12,750,988.35	\$ 6,432,329.90	\$ 365,732.71	\$ 19,549,050.96	494.101	\$ 11,878.94
Keithsburg Bridge Company.	600,000.00	591,960.00		1,191,960.00	2,970	453,434.12
Total.	\$ 13,350,988.35	\$ 7,024,289.90	\$ 365,732.71	\$ 21,775,708.96	494.101	\$ 14,332.15

* 11.38 miles leased to R. C. R. & N. Railway, which are not included in 494.101.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvement.	Not included in operating expenses.	Charged to construction or equipment.			
CONSTRUCTION—							
Right of way.....				2,412.70	4,404.83	7,807.53	72.31
Other real estate.....				844.05	35.70	879.75	1.63
Bricks.....				1,155.25	28,158.01	29,313.26	1,037.78
Balls.....				4,112.50	11,667.25	15,779.75	151.11
Buildings, furniture and fixtures.....				12,522.70	1,681.25	14,203.95	137.34
Telegraph line.....				22,434.31	30,044.11	52,478.42	500.55
Telling and yard extensions.....				258,340.15	10,778,604.91	10,936,945.06	105.41
Purchase of constructed road.....				2,007.92	8,257.92	10,265.84	98.26
Other items.....						11,140.68	107.36
Total construction.....	\$ 46,828.77	\$ 1,155.25	\$ 291,551.05	\$ 10,935,418.45	\$ 10,945,269.53	\$ 20,659.89	
EQUIPMENT—							
Locomotives.....				21,652.34	50,670.25	72,322.59	144.31
Passenger cars.....				2,449.00	10,575.66	13,024.66	48.31
Freight cars.....				40,556.85	127,119.03	167,675.88	286.03
Total equipment.....	\$ 46,828.77	\$ 16,109.34	\$ 60,596.67	\$ 207,351.98	\$ 297,359.85	\$ 501.18	
Grand total cost construction, equipment, etc.....	\$ 46,828.77	\$ 17,554.60	\$ 451,507.62	\$ 10,791,200.46	\$ 20,242,718.38	\$ 40,531.07	
Total cost construction, equipment, etc.—State of Iowa.....	\$ 46,828.77	\$ 14,824.29	\$ 294,038.36	\$ 10,713,471.77	\$ 15,577,337.94	\$ 40,017.24	

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 1,888,260.57	
Less operating expenses.....	1,274,088.94	
Income from operation.....		\$ 614,354.63
Miscellaneous income—less expenses.....	\$ 14,270.00	
Income from other sources.....		\$ 14,270.00
Total income.....		\$ 528,524.63
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$ 315,502.03	
Interest on interest-bearing current liabilities, accrued, not otherwise provided for.....		\$ 15,920.20
Rents.....		38,400.00
Taxes.....		54,004.31
Permanent improvements.....		17,204.56
Other deductions*.....		83.12
Total deductions from income.....		\$ 428,265.33
Net income.....		\$ 90,259.30
Dividends, one per cent, preferred stock.....		\$ 55,264.00
Total.....		\$ 35,364.00
Surplus from operations of year ending June 30, 1902.....		\$ 34,903.20
Surplus on June 30, 1901.....		25,510.60
Surplus on June 30, 1902.....		\$ 60,384.00

*Being amount of certain audited bills uncollectible.

RENTALS PAID.

A. RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Keithsburg Bridge Company.....	\$ 35,466.00	\$	\$	\$ 35,466.00
Total rents—A.....	\$ 35,466.00	None	None	\$ 35,466.00

B. RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	Term.	Total.
TRACKS.....	Hedrick to Ottumwa.....	P. M. & St. P. Ry.....	\$ 4,091.75	\$ 4,091.75
YARDS—				
Bartlett yards.....	Bartlett, Ill.....	Peoria Terminal Railway..	1,800.00	1,800.00
TERMINALS—				
Peoria terminals.....	Iowa Junction to Peoria..	P. & P. U. Ry.....	13,500.00	13,500.00
Grand total rents—B.....				\$ 20,291.75

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of re- newals, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 284,702.57		
Tickets redeemed.....		\$ 2,728.45	
Total deductions.....		\$ 2,728.45	
Total passenger revenue.....			\$ 282,094.12
Mail.....			36,728.50
Express.....			11,511.79
Extra baggage and storage.....			2,021.35
Other items.....			655.92
Total passenger earnings.....			\$ 333,332.46
FREIGHT—			
Freight revenue.....	\$1,145,800.41		
Overcharge to shippers.....		\$ 15,263.32	
Total deductions.....		\$ 15,263.32	
Total freight revenue.....			\$ 1,130,537.19
Other items.....			142.40
Total freight earnings.....			\$ 1,130,739.59
Total passenger and freight earnings.....			\$ 1,464,020.05
OTHER EARNINGS FROM OPERATION—			
Telegraph companies.....			\$ 1,282.13
Rents not otherwise provided for.....			60.00
Other sources.....			1,142.00
Total other earnings.....			\$ 2,484.13
Total gross earnings from operation—Iowa.....			\$ 1,467,076.30
Total gross earnings from operation—entire line.....			\$ 1,888,390.57

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 52,436.60	116,007.36	168,443.96
Renewals of rails.....	14,577.80	32,250.97	46,828.77
Renewals of ties.....	23,304.44	51,737.53	75,041.97
Repairs of bridges and culverts.....	22,871.36	50,500.12	73,371.48
Repairs of fences, road crossings, signs and cattle- guards.....	2,705.36	6,117.00	8,822.36
Repairs of buildings.....	11,555.65	25,534.96	37,090.61
Repairs of telegraph.....	1,147.80	2,530.51	3,678.31
Total.....	\$ 128,749.50	\$ 284,837.05	\$ 413,586.55
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 21,164.65	54,884.03	75,048.68
Repairs and renewals of passenger cars.....	20,704.69		20,704.69
Repairs and renewals of freight cars.....	1,208.80	74,415.62	75,624.42
Shop machinery, tools, etc.....		2,867.21	2,867.21
Total.....	\$ 43,138.94	\$ 130,166.86	\$ 173,305.80

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 36,328.64	\$ 104,095.25	\$ 140,423.89
Fuel for locomotives.....	29,554.90	34,077.15	63,632.05
Water-supply for locomotives.....	2,037.19	4,508.95	6,546.14
All other supplies for locomotives.....	2,575.60	5,809.27	8,384.87
Wages of other trainmen.....	17,775.81	83,184.25	100,960.06
All other train supplies.....	4,343.77	7,022.92	11,366.69
Wages of switchmen, flagmen and watchmen.....	1,009.81	18,075.74	19,085.55
Expense of telegraph, including train dispatchers and operators.....	15,730.32	23,734.96	39,465.28
Wages of station agents, clerks and laborers.....	21,894.60	70,323.47	92,218.07
Station supplies.....	1,137.26	2,515.22	3,652.48
Switching charges—balance.....	3,108.05	24,383.04	27,491.09
Car mileage—balance.....	7,033.75	11,258.22	18,291.97
Loss and damage.....	1,453.37	8,900.25	10,353.62
Injuries to persons.....	3,740.94	10,659.97	14,400.91
Total.....	\$ 144,678.13	\$ 474,137.14	\$ 618,815.27
GENERAL EXPENSES—			
Salaries of officers.....	\$ 8,247.84	\$ 18,247.60	\$ 26,495.44
Salaries of clerks.....	9,637.35	20,637.79	29,965.14
General office expenses and supplies.....	2,118.90	4,657.73	6,776.63
Agencies, including salaries and rent.....	2,463.29	51,005.83	53,469.12
Advertising.....	3,942.33	5,962.32	9,904.65
Commission.....	6,254.68	431.40	6,686.08
Insurance.....	1,471.38	3,353.11	4,824.49
Expense of traffic associations.....	44.47	1,343.67	1,388.14
Expense of stock yards and elevators.....	9,026.00	10,365.73	19,391.73
Rents for tracks, yards, and to mutual.....	559.61	2,122.90	2,682.51
Rents not otherwise provided for.....	1,630.35	1,773.34	3,403.69
Legal expenses.....	6,435.10	18,484.82	24,919.92
Stationery and printing.....	4,984.85	9,722.83	14,707.68
Other general expenses.....			
Total.....	\$ 57,095.35	\$ 139,275.40	\$ 196,370.75
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 128,749.50	\$ 284,837.05	\$ 413,586.55
Maintenance of equipment.....	43,138.94	132,166.86	175,305.80
Conducting transportation.....	144,678.13	474,137.14	618,815.27
General expenses.....	57,095.35	139,275.40	196,370.75
Grand total.....	\$ 373,661.92	\$ 1,000,346.73	\$ 1,374,008.65
Percentage of expenses to earnings—entire line.....			72.77
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 128,749.50	\$ 284,837.05	\$ 413,586.55
Maintenance of equipment.....	43,138.94	132,166.86	175,305.80
Conducting transportation.....	144,678.13	474,137.14	618,815.27
General expenses.....	57,095.35	139,275.40	196,370.75
Total.....	\$ 373,661.92	\$ 1,000,346.73	\$ 1,374,008.65
Percentage of expenses to earnings—Iowa.....			72.78
MISCELLANEOUS INCOME.			
ITEM.	Gross income.	Less expenses.	Net miscellane- ous income.
Rent buildings and grounds.....	\$ 270.00		\$ 270.00
Mainly Junction to Northwood, leased to B. & N. Ry.....	14,000.00		14,000.00
Total.....	\$ 14,270.00	None	\$ 14,270.00

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 19,545,848.48		\$ 19,545,848.48		\$ 691,551.00	
Cost of equipment.....	267,454.98		267,454.98		80,456.87	
Cash and current assets.....	135,543.64		197,145.57		41,601.93	
Other assets—						
Materials and supplies.....	103,083.00	146,375.15				
Sundries.....	131,157.81	294,820.84	115,705.17	264,080.30		30,740.49
Grand total.....		\$ 20,211,564.94		\$ 20,703,034.30	\$ 523,100.80	\$ 30,740.49

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 13,479,504.44		\$ 12,750,985.35		\$ 71,181.91	
Funded debt.....	6,096,575.10		6,438,359.99		367,281.50	
Current liabilities.....	598,586.54		505,703.71		202,323.53	
Accrued interest on funded debt not yet payable.....	24,550.00		35,341.66		1,691.66	
Accrued taxes not yet payable.....	20,000.00		27,780.25		2,210.75	
Accrued interest on bridge bonds not yet payable.....	2,000.00		2,000.00			
Accrued interest on current liabilities not yet payable.....	4,732.50		1,074.44		3,008.06	
Profit and loss.....	24,519.02		60,384.90		34,865.50	
Grand total.....		\$ 20,211,564.94		\$ 20,703,034.30	700,030.70	\$ 207,651.34

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage of Dec.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage.....	Albia.....	Northwood.....	189.481				
	Hampton.....	Belmont.....	22.203				
	Minerva June.....	Story City.....	14.540				
	Newburg.....	State Center.....	25.640				
	G. & M. June.....	Montezuma.....	13.612				
	New Sharon.....	Newton.....	27.745				
	Lynnville June.....	Lynnville.....	2.503				
	Carbon June.....	Carbondale.....	2.431				
	Oskaloosa.....	Mississippi River.....	93.127				
	Mississippi River.....	Iowa June, Ill.....	88.659				
			502.911	\$ 12,574.04*	None	None	None

* All owned.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	3	3,820	\$ 26,614.84	6.93
General office clerks.....	47	14,786	21,067.29	2.10
Station agents.....	17	55,152	29,774.82	1.20
Other station men.....	43	17,504	24,740.00	1.38
Engineers.....	46	18,806	84,151.74	3.81
Firemen.....	46	16,836	35,702.40	2.18
Conductors.....	35	12,419	40,728.57	3.18
Other trainmen.....	70	25,026	47,174.74	1.84
Mechanics.....	37	11,542	24,012.55	2.01
Carpenters.....	37	12,546	21,851.80	1.72
Other shopmen.....	100	50,240	89,957.70	1.73
Section foremen.....	36	18,515	29,600.00	1.61
Other trackmen.....	205	64,270	75,938.86	1.15
Switchmen, flagmen, and watchmen.....	55	7,222	15,259.63	3.11
Telegraph operators and dispatchers.....	34	12,444	15,561.85	1.33
All other employes and laborers.....	35	17,546	50,837.00	3.14
Total (including general officers)—Iowa.....	1,025	340,414	628,057.32	1.87
Less general officers.....	3	3,820	26,614.84	6.92
Total (excluding general officers)—Iowa.....	1,016	337,268	611,442.48	1.81
DISTRIBUTION OF ABOVE—				
General administration.....	26	17,584	37,692.43	3.28
Maintenance of way and structures.....	230	110,020	153,207.95	1.45
Maintenance of equipment.....	189	94,347	108,660.65	1.30
Conducting transportation.....	450	150,564	318,477.50	1.93
Total (including general officers)—Iowa.....	1,025	340,414	628,057.32	1.87
Less general officers.....	3	3,820	26,614.84	6.92
Total (excluding general officers)—Iowa.....	1,016	337,268	611,442.48	1.81
Total (including general officers)—entire line.....	1,238	418,724	791,430.88	1.97

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL NEW STOCKS ISSUED.

New stock issued for reorganization, \$223,523.54—Iowa proportion.

ALL NEW BONDS ISSUED.

New bonds issued for reorganization, \$239,490.60—Iowa proportion.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

United States Express Company. Cars for transportation are furnished by Iowa Central Railway Company; employes are furnished by Express company; a yearly compensation is paid the railway company.

MAILS.

Cars are furnished by Iowa Central Railway Company, which delivers mail at all offices within eighty rods of station house. Compensation allowed by United States Postoffice Department is based upon returns showing amount and character of service for thirty consecutive days.

SLEEPING, PARLOR, OR DINING CAR COMPANIES.

Mileage is paid sleeping car companies.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

P. & P. U. Ry. tracks, Iowa Junction to Peoria, 35½ miles, used by the company for fixed yearly rental; railway company also pays fixed charges per car for handling its cars and

fixed rate per 100 lbs. for handling its freight. Peoria terminal railway tracks at Bartlett used by railway company at yearly rental. Chicago, Milwaukee & St. Paul Railway tracks—Hedrick to Ottumwa, are used by this company for running its passenger trains into Ottumwa; a fixed rate per train mile is paid for use of tracks and a fixed charge for handling coaches, hauling engines and for station service.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

Western Union Telegraph Company owns and controls all telegraph lines and furnishes all supplies. Iowa Central Railway Company uses lines in transaction of its business, and keeps them in repair, and receives a per cent of joint receipts derived from business done at its stations.

OTHER CONTRACTS.

Kelthsburg Bridge Company owns Mississippi river bridge at Kelthsburg. Iowa Central Railway Company pays yearly rental, based on annual interest on bridge bonds; also furnishes employees for operating bridge, and keeps same in repair.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freights originating on this road, whole tons.	Freights received from connecting roads, other carriers, whole tons.	Woods tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	134,600	60,744	206,364	19.28
Flour	875	9,477	10,352	.30
Other mill products	3,360	4,221	7,581	.34
Hay	3,361	10,171	13,532	1.45
Fruit and vegetables				
PRODUCTS OF ANIMALS—				
Live stock	41,464	4,204	45,708	4.67
Dressed meats	179	10,196	10,375	.58
Other packing-house products	1,612	2,174	3,786	.20
Poultry, game and fish	105	176	281	.01
Wool	169	19	188	.10
Hides and leather	670	141	817	.08
PRODUCTS OF MINES—				
Anthracite coal		16,713	16,713	1.57
Bituminous coal	428,776	105,625	534,401	50.91
Coke	55	1,049	1,103	.11
Stone, sand, and other like articles	16,103	2,216	18,319	1.72
Salt	45	3,617	3,662	.35
PRODUCTS OF FOREST—				
Lumber	2,640	47,111	49,751	4.62
MANUFACTURES—				
Petroleum and other oils	1,026	4,093	5,119	.48
Sugar		3,082	3,082	.28
Iron, pig and bloom	1,179	4,440	5,619	.52
Iron and steel rails		1,022	1,022	.11
Other castings and machinery		1,072	2,303	.21
Bar and sheet metal		97	97	.01
Cement, brick, and lime	1,367	6,066	7,433	.69
Agricultural implements		4,765	4,765	.41
Wagons, carriages, tools, etc.	440	1,363	1,793	.17
Wines, liquors, and beers	1,334	2,606	3,940	.35
Household goods and furniture	1,830	3,138	4,978	.47
MERCHANDISE				
	16,866	8,211	25,077	1.78
MISCELLANEOUS—				
Other commodities not mentioned above	27,378	26,780	54,158	5.14
Total tonnage—Iowa	711,023	353,343	1,064,366	100.00
Total tonnage—entire line	850,626	277,780	1,128,406	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue	68,749
Number of passengers carried one mile	18,849,941
Average distance carried	21.4
Total passenger revenue	\$ 282,024.37
Average amount received from each passenger	38.50
Average receipts per passenger per mile	1.75
Estimated cost of carrying each passenger one mile	1.02
Total passenger earnings	282,024.37
Passenger earnings per mile of road	835.67
Passenger earnings per train mile	79.84
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue	1,064,366
Number of tons carried one mile	118,274,121
Average distance haul of one ton	106.3
Total freight revenue	\$ 1,106,307.13
Average amount received for each ton of freight	1.06
Average receipts per ton per mile	0.009
Estimated cost of carrying one ton one mile	0.50
Total freight earnings	1,106,307.13
Freight earnings per mile of road	2,796.48
Freight earnings per train mile	1.10
PASSENGER AND FREIGHT—	
Passenger and freight revenue	\$ 1,412,631.31
Passenger and freight revenue per mile of road	2,466.15
Passenger and freight earnings	1,464,501.05
Passenger and freight earnings per mile of road	2,622.10
Gross earnings from operation	1,617,876.39
Gross earnings from operation per mile of road	2,629.31
Expenses	1,067,565.05
Expenses per mile of road	2,646.19
TRAIN MILEAGE—	
Miles run by passenger trains	805,069
Miles run by freight trains	460,100
Miles run by mixed trains	129,117
Total mileage trains earning revenue	1,394,286
Miles run by switching trains	271,564
Miles run by construction and other trains	196,305
Grand total train mileage	1,862,151
Mileage of loaded freight cars—north and west	5,674,673
Mileage of loaded freight cars—south and east	2,106,045
Mileage of empty freight cars—north and west	1,294,451
Mileage of empty freight cars—south and east	2,748,373
Average number of freight cars in train	13.5
Average number of loaded cars in train	9.3
Average number of empty cars in train	4.2
Average number of tons of freight in train	119.4
Average number of tons of freight in each loaded car	12.6
* Mileage of switching trains is based upon the time of enginesmen engaged in switching service, being the same as the mileage which is given to switching engines, arrived at in the same way.	
† Our mileage of cars is kept "north and west," and "south and east," only.	
PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.	
PASSENGER TRAFFIC—	
Number of passengers carried earning revenue	68,000
Number of passengers carried one mile	13,041,900
Average distance carried	21.6
Total passenger revenue	\$ 285,907.68

Average amount received from each passenger.....	\$ 25.706
Average receipts per passenger per mile.....	22.573
Estimated cost of carrying each passenger one mile.....	22.803
Total passenger earnings.....	308,454.00
Passenger earnings per mile of road.....	800.72
Passenger earnings per train mile.....	73.078

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue.....	1,503,436
Number of tons carried one mile.....	145,464,196
Average distance hauled of one ton.....	117.9
Total freight revenue.....	\$ 1,486,254.77
Average amount received for each ton of freight.....	1.30.500
Average receipts per ton per mile.....	20.222
Estimated cost of carrying one ton one mile.....	20.296
Total freight earnings.....	1,487,106.43
Freight earnings per mile of road.....	2,968.65
Freight earnings per train mile.....	134.288

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$ 2,972,182.45
Passenger and freight revenue per mile of road.....	2,961.56
Passenger and freight earnings.....	1,486,500.45
Passenger and freight earnings per mile of road.....	2,759.26
Gross earnings from operation.....	1,886,200.57
Gross earnings from operation per mile of road.....	2,759.72
Expenses.....	1,374,000.04
Expenses per mile of road.....	2,761.36

TRAIN MILEAGE—

Miles run by passenger trains.....	543,761
Miles run by freight trains.....	1,315,412
Miles run by mixed trains.....	108,117
Total mileage trains earning revenue.....	1,967,290
Miles run by switching trains ^a	267,246
Miles run by construction and other trains.....	117,485
Grand total train mileage.....	2,352,021
Mileage of loaded freight cars—north and west.....	6,770,006
Mileage of loaded freight cars—south and east.....	4,374,510
Mileage of empty freight cars—north and west.....	1,865,569
Mileage of empty freight cars—south and east.....	2,641,502
Average number of freight cars in train.....	13.4
Average number of loaded cars in train.....	9.3
Average number of empty cars in train.....	4.1
Average number of tons of freight in train.....	321.6
Average number of tons of freight in each loaded car.....	12.1

^a Mileage of switching trains is based upon the time of enginemen engaged in switching service, being the same as the mileage which is given to switching engines, arrived at the same way.

^b Our mileage of cars is kept "north and west," and "south and east," only.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

MILE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	Line of property.		Line of operation.		Line of freight.		Line of passenger.		Line of mixed.		Line of other.	
		Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.
Miles of single track.....	439,115	100.00	100.00	439,115	100.00	439,115	100.00	439,115	100.00	439,115	100.00	439,115	100.00
Miles of yard track and sidings.....	6,255	1.42	1.42	6,255	1.42	6,255	1.42	6,255	1.42	6,255	1.42	6,255	1.42
Total mileage operated (single track).....	445,370	101.42	101.42	445,370	101.42	445,370	101.42	445,370	101.42	445,370	101.42	445,370	101.42

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	Line of property.		Line of operation.		Line of freight.		Line of passenger.		Line of mixed.		Line of other.	
		Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.
Iowa.....	375,226	84.28	84.28	375,226	84.28	375,226	84.28	375,226	84.28	375,226	84.28	375,226	84.28
Illinois.....	69,944	15.72	15.72	69,944	15.72	69,944	15.72	69,944	15.72	69,944	15.72	69,944	15.72
Total mileage operated (single track).....	445,170	100.00	100.00	445,170	100.00	445,170	100.00	445,170	100.00	445,170	100.00	445,170	100.00

2. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	Line of property.		Line of operation.		Line of freight.		Line of passenger.		Line of mixed.		Line of other.	
		Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.	Miles.	Per cent.
Iowa.....	375,226	84.28	84.28	375,226	84.28	375,226	84.28	375,226	84.28	375,226	84.28	375,226	84.28
Illinois.....	69,944	15.72	15.72	69,944	15.72	69,944	15.72	69,944	15.72	69,944	15.72	69,944	15.72
Total mileage owned (single track).....	445,170	100.00	100.00	445,170	100.00	445,170	100.00	445,170	100.00	445,170	100.00	445,170	100.00

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weights per yard—lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.	Average price at distributing point.
Steel	3,100.147	3,100.147	60.5	Oak	111,048	33.3	33.3
Total steel	3,100.147	3,100.147	60.5	Total	111,048	33.3	33.3

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

KIND.	Tons.	Weights per yard—lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.	Average price at distributing point.
Coal	11,700.50	11,700.50	1.25	Oil	1,000.00	1.00	1.00
Total coal	11,700.50	11,700.50	1.25	Total oil	1,000.00	1.00	1.00

KIND.	Tons.	Weights per yard—lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.	Average price at distributing point.
Coal	11,700.50	11,700.50	1.25	Oil	1,000.00	1.00	1.00
Total coal	11,700.50	11,700.50	1.25	Total oil	1,000.00	1.00	1.00

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	10	10	10	Westinghouse	None	None
Freight	4	4	4	New York	None	None
Switching	4	4	4	Am. steam	None	None
Leased	4	4	4			
Total locomotives	4	4	4			
CARS IN PASSENGER SERVICE—						
First-class passenger cars	17	17	17	Westinghouse	17	Miller
Combination passenger cars	11	11	11	Westinghouse	11	Miller
Baggage, express and postal cars	4	4	4	Westinghouse	4	Miller
Total	31	31	31			
CARS IN FREIGHT SERVICE—						
Box cars	717	717	717	New York	17	Gould
Stock cars	47	47	47		47	Almy
Coal cars	600	600	600		600	Almy
Total	1,464	1,464	1,464			
CARS IN COMPANY'S SERVICE—						
Period cars	4	4	4	Westinghouse	4	Almy
Caboose cars	10	10	10	Westinghouse	10	Miller & Bales
Other road cars	10	10	10			
Total	24	24	24			
Total cars owned	1,543	1,543	1,543			
CARS LEASED—						
Box	100	100	100		100	Gould
Grand total cars	100	1,643	1,643			

Locomotives owned by this company are not assigned to regular passenger and freight service except as to the number for each kind of service. The kind of train brake cannot, therefore, be shown exactly as requested.

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Average length, feet.	Minimum length, feet.	Maximum length, feet.	ITEM.	Number.	Height of lowest part of structure from foot of culvert, feet.
BRIDGES—					OVERHEAD HIGHWAY CROSSINGS—		
Wooden	10	100.0	60.0	130.0	Bridges	3	16.0
Combination	4	120.0	60.0	84.0	Total	3	
Total	14	420.0	60.0	84.0	OVERHEAD RAILWAY CROSSINGS—		
Trestles	300	46,300.0	1,810		Trestles	4	16.0
					Total	4	

This information covers mileage of road operated in Iowa.
Gauge of track, 4 feet, 8½ inches, 44.25 miles road owned.

REPORT OF RAILROAD COMMISSIONERS

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling	35	8	8	9	1	1	1	1
Falling from trains and engines	11	1	1	1	1	1	1	1
Derailments	11	1	1	1	1	1	1	1
Attentions	11	1	1	1	1	1	1	1
Other causes	11	1	1	1	1	1	1	1
Total	100	8	45	1	1	1	1	1

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASS- ING.		NOT TRESPASS- ING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Derailments.....	6	1	1	1	1	1	1	1
At highway crossings.....	4	1	1	1	1	1	1	1
At stations.....	1	1	1	1	1	1	1	1
Other causes.....	1	1	1	1	1	1	1	1
Total.....	12	4	4	4	4	4	4	4

*8. injured tripping over coal; etc.: 1, stepping off train: 1, struck by switch target: 1, engine; struck by reverse lever: 1, by falling coal: 1, by spring breaking on engine: 3, jumping from engine: 1, by steam shovel: 1, getting off train: 1, scalded by engine: 1, struck in eye by piece of steel.

*12. injured loading and unloading material; 3, derailling of hand cars; 1, handling coal; 6, bridge carpenters, struck by timbers; 1, bridge carpenter, driving spikes; 2, machinists, in shop; 1, laborer, fell through cattle guard; 3, carpenters, in shop; 6, bridge carpenters, repairing bridges; 2, bridge carpenters, with adzes; 2, car repairers, repairing cars.

sz, injured jumping from moving train.

11. man killed stealing a ride

Man injured walking on track, struck by engine.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING CO.
4,142.00	8,981.00	Western Union Telegraph Co.	Western Union Telegraph Co.

CHARACTERISTICS OF ROAD.

[illegible]

Total	494,101	601,112	581,270	723,324	67%	5,500.6
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CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Armour & Co.	Iron Car Express Coal Line.
Arns Palace Horse Car Co.	Independent Refining Co.
Armour, Cudahy Refrigerator Line.	Kansas City Dressed Beef Line.
Arns Coal Transportation Co.	Kansas City Refrigerator Car Co.
Burton Stock Car Co.	Keystone Palace Horse Car Co.
Blue Line.	Lackawanna Line.
Chicago Refrigerator Car Co.	Live Poultry Transportation Co.
Canadian Pacific Despatch.	Merchants Despatch Transportation Co.
Canada Southern Line.	Midland Line.
Canda Cattle Car Co.	Menasha Wooden Ware Co.
California Fruit Transportation Co.	Mather Stock Car Co.
Cupples, Samuel Wooden Ware Co.	Manhattan Oil Co.
Cold Blast Transportation Co.	National Despatch Line.
Consolidated Oil Tank Line.	Nickel Plate Line.
Chicago Stock Car Co.	National Lined Oil Co.
Climax Gasoline Co.	New England Car Co.
Cudahy Refrigerator Line.	Omaha Packing Co.
Dold, J. D. & Son.	Pullman Palace Car Co.
Ellsworth, J. W. & Co.	Peerless Tank Line.
Empire Line.	Penn. Refining Co.
Erie Despatch.	Peavy Grain Line Co.
Excelsior Oil Co.	Rod Line.
Eureka Transportation Co.	Rond, W. P.
Great Eastern Line.	Street's Western Stable Car Line.
Groesman Palace Horse Car Co.	St. Louis Refrigerator Car Co.
Goodell Refrigerator Line.	Stuts Refrigerator Line.
Goodell California Fruit Transportation Co.	St. Charles Car Co.
Hammond Refrigerator Line.	St. Clair Provision Express.
Hicks Stock Car Co.	Union Tank Line.
Havens, C. B. & Co.	Union Line.
Hankinson, E. & Co.	Union Refrigerator Transit Co.
	White Star Transportation Co.

STATE OF IOWA.
COUNTY OF PAGE, 189.

We, the undersigned, C. H. Ackert, General Manager, and E. S. Benson, Assistant General Auditor, of the Iowa Central Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. H. ACKERT,
General Manager,
E. S. BENSON,
General Auditor.

Subscribed and sworn to before me this 24th day of September, 1892.

R. A. DUGAN,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

IOWA CENTRAL RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—	
A. C. Daly, Marshalltown.	
Page 11. Total mileage owned in Iowa, main line, single track...	284.08
Total mileage owned in Iowa, branches...	127.313
Total mileage owned in Iowa, spurs...	2.431
Grand total of Iowa mileage	414.392
Miles of yard track and sidings owned in Iowa	50.63
Total mileage operated in Iowa	464.342
Page 17. Capital stock representing road in Iowa—stock issued—	
Common	\$ 5,759,732.19
Preferred	4,569,707.31
Total	\$ 10,329,439.52
Amount per mile of road, (414.392 miles)	\$ 25,341.91
Number of shares	113,394
Number of shares held in Iowa	49
Number of stockholders in Iowa	6
Page 19. Funded debt representing road in Iowa	\$ 5,809,142.59
Page 29. Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately. (Cost of road and equipment, Iowa)	\$ 16,577,510.69
Page 33. Total passenger earnings per train mile, passenger trains—Iowa	0.79.09
Total freight earnings per train mile, freight trains—Iowa	1.10.38
Page 43. Operating expenses, per train mile, passenger trains, Ia.	0.70.55
Operating expenses per train mile, freight trains, Ia.	0.61.96
Operating expenses per mile, of road, Iowa, (464.342 miles)	2,646.19
Taxes in Iowa, calendar year of 1891	41,783.76
Accrued interest on bonded debt in Iowa	254,899.32
Page 63. Average number of tons of freight in each car when shipped in car lots	Not kept.
Average number of tons of freight in each car when shipped in less than car lots	Not kept.
Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa	625,353.09

	Leased.	Owned.	Total.
1—Number of passenger cars.....		14	14
2—Number of baggage, mail and express cars.....		11	11
3—Number of box freight cars.....	81	857	938
4—Number of stock cars.....		38	38
5—Number of platform and coal cars.....		567	567
6—Number of other cars.....		42	42
9—Total number of cars.....	81	1,499	1,580
10—Number of locomotives.....	3	49	52

Page 79. Fencing in Iowa—

1—Miles of fencing on your road in Iowa....All fenced.

Tonnage crossing Mississippi river at Keftsburg, Illinois, for the year ending June 30, 1892—

East bound, number of tons.....197,736

West bound, number of tons.....130,817

Total tons.....328,553

STATE OF IOWA.

COUNTY OF MARSHALL, 1892.

We, the undersigned, C. H. Ackert, General Manager, and E. S. Benson, General Auditor, of the Iowa Central Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

C. H. ACKERT,
General Manager.
E. S. BENSON,
General Auditor.

Subscribed and sworn to before me this 29th day of September, 1892.

R. A. DUGAN,
Notary Public

ANNUAL REPORT

OF THE

IOWA NORTHERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Iowa Northern Railway Company.

Date of organization?

February 7, 1892.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Under the laws of the State of Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not consolidated company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. H. Gregg	Davenport, Iowa	Second Tuesday in June, 1893.
D. Ryan	Newton, Iowa	
J. S. Wylie	Davenport, Iowa	
D. S. Couch	Colfax, Iowa	
Geo. A. Goodrich	Colfax, Iowa	

Total number of stockholders at date of last election:

Six.

Date of last meeting of stockholders for election of directors:

Second Tuesday in June, 1892.

Give post office address of general office:

Colfax, Iowa.

Give post office address of operating office:

Colfax, Iowa.

REPORT OF RAILROAD COMMISSIONERS

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE
President.....	J. S. Wylie.....	Davenport, Iowa.
Vice-President.....	D. Ryan.....	Newton, Iowa.
Secretary.....	Geo. A. Goodrich.....	Colfax, Iowa.
Treasurer.....		
Comptroller.....		
Assistant Comptroller.....		
Auditor.....		
Assistant Auditor.....		
General Manager.....		
Assistant General Manager.....		
Chief Engineer.....		
General Superintendent.....		
Assistant General Superintendent.....		
Division Superintendent.....		
Division Superintendent.....		
Division Superintendent.....		
Superintendent of Telegraph.....	D. S. Couch.....	Colfax, Iowa.
Chief Traffic Manager.....		
Assistant Traffic Manager.....		
General Freight Agent.....		
Assistant General Freight Agent.....		
General Passenger Agent.....		
Assistant General Passenger Agent.....		
General Ticket Agent.....		
Assistant General Ticket Agent.....		
General Baggage Agent.....		
Superintendent of Express.....		
Land Commissioner.....		

PROPERTY OPERATED

NAME.	TERMINALS.		Miles of line of each road named.	Miles of line for each class of mail named.
	FROM—	TO—		
Iowa Northern Railway...	Colfax, Iowa.....	Valeria, Iowa.....	5.63	
Total mileage operated.			5.63	

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accruing year.	Amount payable year.
Mortgage bonds.....	\$ 66,000.00	\$ 50,000.00	\$ 3,000.00	\$ 3,000.00
Total.....	\$ 66,000.00	\$ 50,000.00	\$ 3,000.00	\$ 3,000.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES

Balance—current liabilities.....		\$ 519.00
Total.....		\$ 519.00
Materials and supplies on hand, \$1,500.00.		
CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.		
Miscellaneous.....		\$ 519.00
Total.....		\$ 519.00

CAPITAL STOCK.

[illegible]

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other properties.	Miles.	Amount.
Capital stock.....	\$ 90,000.00	\$ 90,000.00	None	5.90	\$ 15,000.00
Bonds.....	\$ 90,000.00	\$ 90,000.00	None	5.90	\$ 8,533.33
Total.....	\$ 180,000.00	\$ 180,000.00		5.90	\$ 23,533.33

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED, THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.)

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Iowa Northern Ry. Co.,	\$ 90,000.00	\$ 90,000.00	\$ 519.03	\$ 180,519.03	5.90	\$ 23,566.30
Total.....	\$ 90,000.00	\$ 90,000.00	\$ 519.03	\$ 180,519.03	5.90	\$ 23,566.30

COST OF ROAD EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	NOT INCLUDED IN OPERATING EXPENSES.				
		Charged to income account in provisions, etc.	Charged to construction equipment.			
Construction.....	\$ 140,019.32	\$ 140,019.32		\$ 140,019.32	\$ 140,519.03	\$ 23,566.30
Total construction.....	\$ 140,019.32	\$ 140,019.32		\$ 140,019.32	\$ 140,519.03	\$ 23,566.30

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 14,631.66
Less operating expenses.....	11,625.94
Income from operation.....	\$ 3,005.72
Total income.....	\$ 3,005.72
DEDUCTIONS FROM INCOME—	
Interest on funded debt—accrued.....	\$ 3,000.00
Taxes.....	514.43
Total deductions from income.....	\$ 3,514.43
Deficit.....	\$ 508.71
Total.....	\$ 508.71
Deficit from operations of year ending June 30, 1892.....	\$ 508.71
Deficit on June 30, 1891.....	10.32
Deficit on June 30, 1892.....	519.03

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of repairs, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 2,906.99		
Total passenger revenue.....			\$ 2,906.99
Total passenger earnings.....			\$ 2,906.99
FREIGHT—			
Freight revenue.....	\$ 11,734.67		
Total freight revenue.....			11,734.67
Total freight earnings.....			\$ 11,734.67
Total passenger and freight earnings.....			\$ 14,631.66
Total gross earnings from operation—Iowa.....			\$ 14,631.66
Total gross earnings from operation—entire line.....			\$ 14,631.66

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....		\$ 140,019.32		\$ 140,519.03	\$ 508.71	
Profit and loss.....		508.71				
Grand total.....		\$ 140,519.03		\$ 140,519.03	\$ 508.71	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....		\$ 90,000.00		\$ 90,000.00		
Funded debt.....		\$ 90,000.00		\$ 90,000.00		
Current liabilities.....		10.32		519.03	508.71	
Profit and loss.....		508.71				
Grand total.....		\$ 180,519.03		\$ 180,519.03	\$ 508.71	

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgages per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—	MILES.				
First mortgage bonds—Colfax, Iowa.....		Valeria, Iowa.....	5.90	\$ 8,533.33	None	None	None

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$.....	\$.....	\$ 731.57
Renewals of rails.....	1,060.11
Renewals of ties.....	1,500.00
Repairs of bridges and culverts.....	1,500.00
Total.....	\$.....	\$.....	\$ 5,541.68
MAINTENANCE OF EQUIPMENT—			
Expenses (rental).....	\$.....	\$.....	\$ 1,166.64
Total.....	\$.....	\$.....	\$ 1,166.64
CONDUCTING TRANSPORTATION—			
Wages of enginemen, firemen and roundhouse men.....	\$.....	\$.....	\$ 1,260.00
Fuel for locomotives.....	1,267.05
All other supplies for locomotives.....	144.67
Wages of other trainmen.....	540.00
Total.....	\$.....	\$.....	\$ 3,212.62
GENERAL EXPENSES—			
Salaries of officers.....	\$.....	\$.....	\$ 600.00
Salaries of clerks.....	600.00
General office expenses and supplies.....	180.00
Insurance.....	180.00
Stationery and printing.....	44.80
Total.....	\$.....	\$.....	\$ 1,604.80
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$.....	\$.....	\$ 5,541.68
Maintenance of equipment.....	1,166.64
Conducting transportation.....	3,212.62
General expenses.....	1,604.80
Grand total.....	\$.....	\$.....	\$ 11,625.94
Percentage of expenses to earnings—entire line.....			79.53
Percentage of expenses to earnings—Iowa.....			79.53

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight original-haul on road, whole tons.	Freight received from other roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
Bituminous coal.....	78,164	.....	78,164	100.00
Total tonnage—Iowa.....	78,164	.....	78,164	100.00
Total tonnage—entire line.....	78,164	.....	78,164	100.00

IOWA NORTHERN RAILWAY COMPANY.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers (secretary and treasurer).....				
Engineers.....	1	.....	\$ 600.00	\$ 6.00
Firemen.....	1	.....	840.00	8.40
Conductors.....	1	.....	540.00	5.40
Section foremen.....	1	.....	1,260.00	12.60
Other trackmen.....	1	.....	1,260.00	12.60
Total (including general officers)—Iowa.....	5	.....	\$ 2,500.00	\$ 500.00
Less general officers.....	.....	.....	.....	.....
Total (excluding general officers)—Iowa.....	6	.....	\$ 1,050.00	\$ 175.00
DISTRIBUTION OF ABOVE—				
General administration.....	1	.....	\$.....	\$.....
Maintenance of way and structures.....	1	.....	.....	.....
Conducting transportation.....	1	.....	.....	.....
Total (including general officers)—Iowa.....	3	.....	\$.....	\$.....
Less general officers.....	1	.....	.....	.....
Total (excluding general officers)—Iowa.....	2	.....	\$.....	\$.....
Total (including general officers)—entire line.....	7	.....	\$.....	\$.....

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—			
Number of passengers carried earning revenue.....	30,956		
Number of passengers carried one mile.....	81,206		
Average distance carried.....	85		
Total passenger revenue.....		\$	2,906.99
Average amount received from each passenger.....			12.50
Average receipts per passenger per mile.....			.33.571
Total passenger earnings.....			2,906.99
Passenger earnings per mile of road.....			40.22
Passenger earnings per train mile.....			30.623

FREIGHT TRAFFIC—			
Number of tons carried of freight earning revenue.....	78,164		
Number of tons carried one mile.....	273,074		
Average distance haul of one ton.....	85		
Total freight revenue.....		\$	11,734.64
Average amount received for each ton of freight.....			15
Average receipts per ton per mile.....			.94.280
Total freight earnings.....			11,734.67
Freight earnings per mile of road.....			1,677.20
Freight earnings per train mile.....			117.050

PASSENGER AND FREIGHT—			
Passenger and freight revenue.....		\$	14,641.68
Passenger and freight revenue per mile of road.....			2,407.43
Passenger and freight earnings.....			14,631.66
Passenger and freight earnings per mile of road.....			2,407.43
Gross earnings from operation.....			14,631.66
Gross earnings from operation per mile of road.....			2,407.43
Expenses.....			11,625.94
Expenses per mile of road.....			1,960.53

TRAINS MILEAGE—

Miles run by mixed trains.....	10,616
Total mileage trains earning revenue.....	10,616
Grand total train mileage.....	10,616
Mileage of loaded freight cars—north or east.....	17,097
Mileage of empty freight cars in train.....	17,097
Average number of freight cars in train.....	8
Average number of loaded cars in train.....	8
Average number of empty cars in train.....	8
Average number of tons of freight in train.....	120
Average number of tons of freight in each loaded car.....	16

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Leased.....	1	1	1	Vacuum.....		
Total locomotives.....	1	1				
CARS IN PASSENGER SERVICE—						
Combination passenger cars, leased.....	1	1	1	Old style.....	1	
Total.....	1	1			1	
CARS IN FREIGHT SERVICE—						
Flat cars, leased.....	1	1	1	Old style.....		
Total.....	1	1				
Total cars leased.....	2	2				

TELEGRAPH.

None.

A. OWNED BY COMPANY MAKING THIS REPORT.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
.....	Miss Bennett & Mackey Postal Telegraph Co.....	Don't know.

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of property company.	Line operated under lease.	Line operated under contract, tract, etc.	Line operated under right-of-way.	Total mileage operated.	New line constructed during year.	RAILS.	
										Iron.	Steel.
Miles of single track.....	
Total mileage operated (all tracks).....	

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

KIND.	NEW RAILS LAID DURING YEAR.	Total.	Weight per yard—lbs.	Average price per ton at dis-tributing points.
Steel.....
Total steel.....

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Soft wood—cord.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....
Freight.....
Total.....
Average cost at distributing point.....

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.

FROM—	TO—	ALIGNMENT.				PROFILE.			
		Miles.	Number of curves.	Aggregate length of curved line—feet.	Length of straight line—feet.	Length of level line—feet.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—feet.
IOWA NORTHERN RAILWAY— Colfax	Valeria	3.38	8	8,023	33,297	13,210	9	11,300	34.00
Total		3.38	8	8,023	33,297	13,210	9	11,300	34.00

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.	ITEM.	Number.	Height of abutments—feet.	Sum of descents—feet.	Aggregate length of descending grades—feet.
BRIDGE— Wooden					OVERHEAD HIGHWAY CROSSINGS— Trestles				
Total					Total				
Trestles	9	3,112	16	2,850	OVERHEAD RAILWAY CROSSINGS— Buildings				
Total	9	3,112	16	2,850	Trestles				
					Total				

Gauge of track, 4 feet 8½ inches; 5.03 miles.

STATE OF IOWA,
COUNTY OF JASPER, ss.

We, the undersigned, D. S. Couch, Superintendent, and George A. Goodrich, Secretary and Treasurer, of the Iowa Northern Railway Company, on oath do severally say, that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

D. S. COUCH,
Superintendent.
GEO. A. GOODRICH,
Secretary and Treasurer.

Subscribed and sworn to before me this 23d day of September, 1892.

C. E. CRAGAN,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

IOWA NORTHERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa— L. O. McElroy, Division Superintendents for Iowa— D. S. Couch.	
Page 11. Total mileage owned in Iowa, main line, single track.....	5.93
Grand total, Iowa mileage.....	5.93
Miles of second track in Iowa.....	.50
Total mileage operated in Iowa.....	6.43
Page 17. Capital stock representing road in Iowa— Common.....	\$ 90,000.00
Total.....	\$ 90,000.00
Amount per mile of road (6 miles).....	\$ 15,000.00
Number of shares held in Iowa.....	900
Number of stockholders in Iowa.....	5
Page 19. Funded debt representing road in Iowa.....	\$ 50,000.00
Page 29. Cost of the property in Iowa: If belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$ 140,419.03
The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business.....	\$ 20,000.00

Page 35.	Net earnings per train mile, passenger trains, Iowa.....	\$	306.90
	Net earnings per train mile, freight trains, Iowa.....		
	Operating expenses, per mile of road, Iowa (5 miles).....	\$	1,960.53
	Taxes in Iowa.....		514.43
	Interest on bonded debt in Iowa.....		2,000.00
Page 63.	Average number of tons of freight in each car when shipped in car lots.....		16
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa (all in Iowa)—		
	1—Number of passenger cars, combination.....		1
	7—Number of platform and coal cars.....		1
	5— Total number of cars.....		2
	10—Number of locomotives.....		1
Page 73.	Fencing in Iowa—		
	1—Miles of fencing on your road in Iowa.....		About two miles.
	2—Miles of unfenced road in Iowa.....		About four miles.

* All mixed trains.

STATE OF IOWA,
COUNTY OF JASPER. } ss.

We, the undersigned, D. S. Couch, Superintendent, and Geo. G. Goodrich, Secretary and Treasurer, of the Iowa Northern Railway Company, on our oath do say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

D. S. COUCH,
Superintendent.
GEO. A. GOODRICH,
Treasurer

Subscribed and sworn to before me this 24th day of October, 1892.

F. H. CRAGAN,
Notary Public

ANNUAL REPORT

OF THE

KEOKUK & WESTERN RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Keokuk & Western Railroad Company.

Date of organization?

October 30, 1888.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Iowa, section 1,603, revised statutes, 1888.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

None.

Date and authority for each consolidation?

None.

If a reorganized company, give name of original corporation, and refer to laws under which it was reorganized.

The first mortgage bondholders of the M. I. & N. R. R. purchased this property under foreclosure sale and reorganized as the Keokuk & Western Railroad Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. De Witt Caylor.....	Philadelphia, Pa., Dexter building	February 1, 1893.
G. H. Candee.....	New York City, 52 Williams street.	
Benj. Strong.....	New York City, 52 Williams street.	
Francis Payton.....	New York City, 52 Williams street.	
Benj. Graham.....	New York City, 52 Williams street.	
W. H. Gebhardt.....	New York City, 11 Pine street.	
T. M. Drake.....	Centerville, Iowa.....	
A. E. Goodrich.....	Keokuk, Iowa.....	
P. T. Hughes.....	Keokuk, Iowa.....	

Total number of stockholders at date of last election:
One hundred and four.
Date of last meeting of stockholders for election of directors:
February 3, 1892.
Give post office address of general office:
Keokuk, Iowa.
Give post office address of operating office:
Keokuk, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	P. T. Hughes.....	Keokuk, Iowa.
President.....	P. T. Hughes.....	Keokuk, Iowa.
Vice-President.....	G. W. Candee.....	New York City.
Secretary and Assistant Treasurer.....	J. F. Elder.....	Keokuk, Iowa.
Treasurer and Assistant Secretary.....	Chas. M. Josp.	Keokuk, Iowa.
General Solicitor.....	P. T. Hughes.....	Keokuk, Iowa.
Attorney at General Counsel.....	T. De Witt Caylor.....	Philadelphia, Pa.
Auditor.....	J. F. Elder.....	Keokuk, Iowa.
General Manager.....	A. C. Goodrich.....	Keokuk, Iowa.
Chief Engineer.....	A. C. Goodrich.....	Keokuk, Iowa.
Superintendent of Telegraph.....	J. P. Boyle.....	Keokuk, Iowa.
Traffic Manager.....	A. C. Goodrich.....	Keokuk, Iowa.

* NOTE.—A. C. McCrae is freight assistant to General Manager. J. P. Elder, C. C. P. D., also assistant to General Manager.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 340,000.00	\$ 210,000.00	\$ 13,010.00	\$ 13,010.00
Total.....	\$ 340,000.00	\$ 210,000.00	\$ 13,010.00	\$ 13,010.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 25,777.47
Due from agents.....	1,184.39
Due from solvent companies and individuals.....	12,300.19
Total.....	\$ 39,362.05
Materials and supplies on hand.....	\$ 35,393.45

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Audited vouchers and accounts.....	\$ 5,878.85
Wages and salaries.....	14,900.07
Net traffic balances due to other companies.....	1,560.24
Balance—cash assets.....	16,002.20
Total.....	\$ 39,362.05

PROPERTY OPERATED.

NAME.	TERMINALS.	Miles of line for each road named.	Miles of line for each class of roads named.
RAILROAD LINE REPRESENTED BY CAPITAL STOCK— Keokuk & Western Railway, and line—	TO— Van Wert, Iowa.	142.794	
LINE OPERATED UNDER TRACKAGE RIGHTS— St. Paul, Keokuk & Northwestern Railway	Alexandria, Mo.	5.1750	
Total.....	Keokuk, Iowa.	147.974	

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount outstanding.	Rate.	Amount.
Capital stock, common.....	40,000	\$ 300.00	\$ 12,000.00	\$ 4,000.00	25	\$ 10,000.00
Total.....	40,000	\$ 300.00	\$ 12,000.00	\$ 4,000.00	25	\$ 10,000.00

The stock was issued to holders of M., I. & N. R. R. first mortgage bonds when that company was purchased and this company organized.

FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	TIME.	Date of issue.	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount realized on.	When paid.	Amount not due during year.	Amount paid during year.
Mortgage note.....		Jan. 7, 1887.	\$ 340,000.00	\$ 240,000.00	\$ 210,000.00	\$ 340,000.00	6 Apr. 1	\$ 13,010.00	\$ 13,010.00
Grand total.....			\$ 340,000.00	\$ 240,000.00	\$ 210,000.00	\$ 340,000.00		\$ 13,010.00	\$ 13,010.00

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To rail-roads.	To other enter-prises.	Miles.	Amount.	
Capital stock.....	\$ 4,000,000.00	\$ 4,000,000.00	None	142.80	\$ 28,011.30	
Bonds.....	210,000.00	210,000.00	None	142.80	1,470.50	
Total.....	\$ 4,210,000.00	\$ 4,210,000.00			\$ 29,481.70	

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Keokuk & Western R. R.....	\$ 4,000,000.00	\$ 210,000.00	\$ 22,408.76	\$ 4,232,408.76	142.80	\$ 29,638.72
Total.....	\$ 4,000,000.00	\$ 210,000.00	\$ 22,408.76	\$ 4,232,408.76	142.80	\$ 29,638.72

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	NOT INCLUDED IN OPERATING EXPENSES.		Total cost to June 30, 1891.			
		Charged to income account for permanent improvements.	Charged to construction of equipment.				
CONSTRUCTION—							
Right of way.....	\$	\$	\$ 53.00	\$ 53.00	\$ 933.10	\$	
Other real estate.....			305.00	4,032.50	4,337.50		
Rails.....		4,015.48					
Other superstructure—C. G. R. C. and signs.....		161.28					
Buildings, furniture and fixtures.....		1,114.40					
Stidings and yard extensions.....		1,246.34					
Purchase of constructed road.....					4,206,147.54	4,206,147.54	
Other items—cost of road June 30, 1890.....							
Total construction.....	\$	\$ 6,476.40	\$ 390.00	\$ 4,205,058.84	\$ 4,210,848.26	\$ 30,080.84	
EQUIPMENT (Cost of equipment to June 30, 1891)—							
Locomotives.....	\$	\$	\$ 7,533.85	\$	\$ 7,533.85		
Passenger cars.....							
Sleeping, parlor and dining cars.....					78,568.96	78,568.96	
Baggage, express and postal cars.....							
Combination cars.....							
Freight cars.....					739.55	739.55	
Floating equipment—cars destroyed.....							
Total equipment.....	\$	\$ 6,794.30	\$ 78,368.96	\$ 85,363.26	\$ 85,363.26	\$ 597.58	
Grand total cost construction, equipment, etc.....	\$	\$ 6,476.40	\$ 7,184.30	\$ 4,373,637.80	\$ 4,381,211.52	\$ 30,678.42	
Total cost construction, equipment, etc.—State of Iowa.....	\$	\$ 3,309.90	\$ 3,651.00	\$ 223,955.28	\$ 2,334,417.87	\$ 30,678.42	

* An amount credited to income account and charged to cost of road to offset an erroneous entry.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 414,385.74	
Less operating expenses.....	209,756.20	
Income from operation.....	\$ 144,629.54	
Total income.....	\$ 144,629.54	
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$ 13,010.00	
Taxes.....	15,008.00	
Permanent improvements.....	6,476.40	
Total deductions from income.....	\$ 35,424.40	
Net income.....	\$ 109,205.14	
Dividends, 2 per cent, common stock.....	\$ 80,000.00	
Total.....	\$ 80,000.00	
Surplus on June 30, 1891.....	\$ 29,205.14	
	186,767.50	
	\$ 215,972.64	
Additions for year*.....	306.02	
Surplus on June 30, 1892.....	\$ 216,369.59	

* An amount credited to income account and charged to cost of road to offset an erroneous entry.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 4,350,698.84		\$ 4,350,848.20		\$ 779.42	
Cost of equipment.....	78,968.36		85,361.56		6,794.30	
Stocks owned.....	3,000.00		3,000.00			
Cash and current assets.....	\$ 4,376,037.80	\$ 4,376,037.80		\$ 4,384,211.52	7,273.72	
Other Assets.....		37,441.04		30,561.05	1,920.01	
Materials and supplies.....		15,569.54		23,203.45	9,615.91	
Grand total.....	\$ 4,420,668.38	\$ 4,420,668.38	\$ 4,448,778.02	\$ 4,448,778.02	\$ 19,109.64	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$4,000,000.00	\$ 4,000,000.00		\$ 4,000,000.00		
Funded debt.....	220,000.00		210,000.00		10,000.00	
Current liabilities.....	22,668.38		29,408.76		402.12	
Profit and loss.....	\$ 4,212,900.88		\$ 4,232,408.76		\$ 19,492.12	
	186,767.50		216,369.59		29,601.76	
Grand total.....	\$4,420,668.38	\$ 4,420,668.38	\$ 4,448,778.02	\$ 4,448,778.02	\$ 19,109.64	

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions accounts, payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 40,221.53		
Tickets redeemed.....		\$ 580.55	
Excessive fares refunded.....		84.50	
Other repayments.....		4.48	
Total deductions.....		\$ 670.09	
Total passenger revenue.....			\$ 45,551.46
Mail.....			\$ 5,445.36
Express.....			4,132.00
Extra baggage and storage.....			1,228.84
Total passenger earnings.....			\$ 60,357.66
FREIGHT—			
Freight revenue.....	\$ 120,438.50		
Overcharge to shippers.....		\$ 2,967.22	
Other repayments.....		62.45	
Total deductions.....		\$ 2,719.67	
Total freight revenue.....			\$ 126,718.64
Total freight earnings.....			\$ 126,718.64
Total passenger and freight earnings.....			\$ 187,076.30
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....			\$ 17,954.23
Rents from tracks, yards, and terminals.....			5,523.00
Rents not otherwise provided for.....			509.88
Other sources.....			277.30
Total other earnings.....			\$ 24,266.41
Total gross earnings from operation—Iowa.....			\$ 211,356.71
Total gross earnings from operation—entire line.....			\$ 414,385.74

STOCKS OWNED.

NAME.	Total par value	Rate.	Income or dividend received.	Valuation.
Keokuk Union Depot Co.....	\$ 3,000.00		None	\$ 3,000.00
Total.....	\$ 3,000.00		None	\$ 3,000.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks—Main line.....	Homestead, Iowa, to Van Wert, Iowa.....	H. & S. Railroad.....	\$ 10,833.31	\$ 10,833.31

RENTALS PAID

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks, main line	Ret. Keokuk, Ia., and Alexandria, St. L., K. & N. W. H. R.		\$	3,500.04
Total			\$	3,500.04

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL NEW BONDS ISSUED. ALL IMPORTANT FINANCIAL CHANGES.

Debt reduced \$10,000.00.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equip-ment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
Mortgage note	Alexandria, Mo.	Van Wert, Iowa.	142.50	\$ 1,470.50			

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 36,579.97	\$ 16,491.85	\$ 53,071.82
Renewals of ties	6,978.68	3,556.61	10,535.29
Repairs of bridges and culverts	10,410.62	6,521.00	16,931.62
Repairs of fence, road crossings, signs and cattle-guards	1,351.00	838.26	2,189.26
Repairs of buildings	4,948.94	3,070.67	8,019.61
Other expenses	1,057.50	556.02	1,613.52
Total	\$ 61,427.37	\$ 30,956.04	\$ 92,383.41
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 7,596.24	\$ 4,775.40	\$ 12,371.64
Repairs and renewals of passenger cars	4,656.66	6,724.23	11,380.89
Repairs and renewals of freight cars	1,405.26	36,084.24	37,489.50
Shop machinery, tools, etc.	1,110.78	927.84	2,038.62
Other expenses		1,500.00	1,500.00
Total	\$ 14,568.94	\$ 43,077.71	\$ 57,646.65
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 15,193.20	\$ 9,427.15	\$ 24,620.35
Fuel for locomotives	10,867.90	6,724.23	17,592.13
Water-supply for locomotives	1,057.20	656.06	1,713.26
All other supplies for locomotives	465.14	288.81	753.95
Wages of other trainmen	10,816.97	6,711.24	17,528.21
All other train supplies	359.26	229.74	589.00
Wages of switchmen, flagmen and watchmen	2,541.88	1,640.49	4,182.37
Expense of telegraph, including train dispatchers and operators	6,470.40	4,939.60	11,410.00
Wages of station agents, clerks and laborers	11,443.33	7,100.51	18,543.84
Station supplies	356.44	18.60	375.04
Switching charges—balance		3,177.41	3,177.41
Car mileage—balance	181.69	2,314.28	2,495.97
Loss and damage		920.14	920.14
Injuries to persons	51.16	31.24	82.40
Other expenses	240.00		240.00
Total	\$ 59,997.41	\$ 43,381.20	\$ 103,378.61

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	\$ 5,923.03	\$ 3,122.91	\$ 9,045.94
Salaries of clerks	6,594.56	3,877.06	10,471.62
General office expenses and supplies	1,693.20	908.48	2,601.68
Agencies, including salaries and rent	1,655.19	1,097.62	2,752.81
Advertising	200.00		200.00
Insurance	720.85	430.65	1,151.50
Rents for tracks, yards, and terminals	2,159.87	1,340.17	3,500.04
Rents not otherwise provided for	14.50	9.11	23.61
Legal expenses	2,549.27	1,300.00	3,849.27
Stationery and printing	944.79	560.00	1,504.79
Other general expenses	105.86	65.48	171.34
Total	\$ 21,007.50	\$ 12,885.34	\$ 33,892.84
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 50,929.37	\$ 31,535.04	\$ 82,464.41
Maintenance of equipment	20,901.73	19,174.06	39,075.79
Conducting transportation	59,786.47	30,575.40	90,361.87
General expenses	20,952.62	13,000.74	33,953.36
Grand total	\$ 152,569.19	\$ 94,285.24	\$ 246,854.43
Percentage of expenses to earnings—entire line			65.07
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 25,910.97	\$ 16,992.47	\$ 42,903.44
Maintenance of equipment	15,510.66	8,778.74	24,289.40
Conducting transportation	32,592.29	20,185.74	52,778.04
General expenses	10,985.84	6,609.37	17,595.21
Total	\$ 84,999.81	\$ 52,566.32	\$ 137,566.13
Percentage of expenses to earnings—Iowa			65.07

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

Pacific Express Company, for privilege between Keokuk, Iowa and Van Wert, \$675.00 per month.

MAILS.

Transportation of U. S. mail between Keokuk and Van Wert this Company receives \$24.80 per mile.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

None.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

Humeston & Shenandoah Railroad Company pays \$83.33 per month for use of track between Humeston and Van Wert.

Keokuk & Western Railroad pays the St. Louis, Keokuk & Northwestern Railroad Company \$204.67 per month for trackage rights between Keokuk, Iowa, and Alexandria, Missouri, and pays 45 per cent of cost of repairs.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

Western Union Telegraph Company owns telegraph line, furnishes office instruments, and receives revenue from commercial business. The wires are used by the railroad company, for company business, without charge. The line is kept in repair by railroad company; the telegraph company furnish material.

OTHER CONTRACTS.

None.

EMPLOYES AND SALARIES—STATE OF IOWA

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	24	693	4,159.38	4.45
General office clerks.....	64	1,922	8,177.23	2.69
Station agents.....	14	4,484	6,982.66	1.35
Other station men.....	13	3,843	6,197.87	1.61
Engineers.....	6	1,503	7,796.13	5.00
Firemen.....	6	1,455	4,487.22	3.00
Conductors.....	4	1,266	4,178.47	3.00
Other trainmen.....	4	2,520	4,535.48	1.80
Machinists.....	3	773	2,991.24	2.50
Carpenters.....	3	2,722	6,125.26	2.25
Other shopmen.....	25	8,194	10,242.41	1.25
Section foremen.....	13	4,324	7,997.49	1.50
Other trackmen.....	67	35,945	18,326.68	1.15
Switchmen, barnen, and watchmen.....	3	1,092	2,185.00	2.00
Telegraph operators and dispatchers.....	6	2,337	5,842.49	2.50
All other employees and laborers.....	8	2,502	3,202.80	1.25
Total (including general officers)—Iowa.....	197	56,282	97,498.18	1.64
Less general officers.....	24	693	4,159.53	4.45
Total (excluding general officers)—Iowa.....	194	55,349	93,338.65	1.69
DISTRIBUTION OF ABOVE—				
General administration.....	0	2,854	9,326.86	3.29
Maintenance of way and structures.....	81	30,498	25,344.08	1.24
Maintenance of equipment.....	39	11,080	18,369.00	1.57
Conducting transportation.....	68	21,270	44,448.34	2.09
Total (including general officers)—Iowa.....	197	56,282	97,498.18	1.64
Less general officers.....	24	693	4,159.53	4.45
Total (excluding general officers)—Iowa.....	194	55,349	93,338.65	1.69
Total (including general officers)—entire line.....	396	110,260	191,172.00	1.64

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—				
Number of passengers carried earning revenue.....		99,137		
Number of passengers carried one mile.....		1,758,646		
Average distance carried.....		17.9		
Total passenger revenue.....	\$	48,531.46		
Average amount received from each passenger.....		48.446		
Average receipts per passenger per mile.....		.02729		
Estimated cost of carrying each passenger one mile.....		.04773		
Total passenger earnings.....		66,267.96		
Passenger earnings per mile of road.....		795.65,828		
Passenger earnings per train mile.....		.64,946		
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue.....		118,712		
Number of tons carried one mile.....		6,863,073		
Average distance haul of one ton.....		57		
Total freight revenue.....	\$	126,718.64		
Average amount received for each ton of freight.....		1,067.45		
Average receipts per ton per mile.....		.01862		
Estimated cost of carrying one ton one mile.....		.06774		
Total freight earnings.....		126,718.64		
Freight earnings per mile of road.....		1,679.17,773		
Freight earnings per train mile.....		2,19,749		

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$	175,370.16
Passenger and freight revenue per mile of road.....		2,322.47,597
Passenger and freight earnings.....		187,076.30
Passenger and freight earnings per mile of road.....		2,472.53,301
Gross earnings from operation.....		211,336.71
Gross earnings from operation per mile of road.....		2,730.70,641
Expenses.....		137,675.66
Expenses per mile of road.....		1,831.64,556

TRAIN MILEAGE—

Miles run by passenger trains.....		75,713
Miles run by mixed trains.....		76,887
Total mileage trains earning revenue.....		150,600
Miles run by switching trains.....		40,542
Miles run by construction and other trains.....		3,051
Grand total train mileage.....		194,193
Mileage of loaded freight cars—north or east.....		294,402
Mileage of loaded freight cars—south or west.....		423,351
Mileage of empty freight cars—north or east.....		215,259
Mileage of empty freight cars—south or west.....		116,570
Average number of freight cars in train.....		13.6
Average number of loaded cars in train.....		9.3
Average number of empty cars in train.....		4.3
Average number of tons of freight in train.....		88.48
Average number of tons of freight in each loaded car.....		9.5

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—

Number of passengers carried earning revenue.....		194,367
Number of passengers carried one mile.....		3,487,541
Average distance carried.....		17.9
Total passenger revenue.....	\$	95,198.94
Average amount received from each passenger.....		48.979
Average receipts per passenger per mile.....		.02729
Estimated cost of carrying each passenger one mile.....		.04773
Total passenger earnings.....		118,349.35
Passenger earnings per mile of road.....		793.05,528
Passenger earnings per train mile.....		.64,946

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue.....		922,768
Number of tons carried one mile.....		13,389,360
Average distance haul of one ton.....		57
Total freight revenue.....	\$	248,467.93
Average amount received for each ton of freight.....		1,067.45
Average receipts per ton per mile.....		.01862
Estimated cost of carrying one ton one mile.....		.06774
Total freight earnings.....		248,467.93
Freight earnings per mile of road.....		1,679.17,773
Freight earnings per train mile.....		2,19,749

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$	343,666.87
Passenger and freight revenue per mile of road.....		3,222.47,597
Passenger and freight earnings.....		369,810.28
Passenger and freight earnings per mile of road.....		2,472.53,301
Gross earnings from operation.....		414,285.74
Gross earnings from operation per mile of road.....		2,730.70,641
Expenses.....		269,736.30
Expenses per mile of road.....		1,823.04,556

TRAIN MILEAGE—		144,536
Miles run by passenger trains.....		150,758
Miles run by mixed trains.....		295,294
Total mileage trains earning revenue.....		79,494
Miles run by switching trains.....		5,982
Miles run by construction and other trains.....		980,170
Grand total train mileage.....		828,130
Mileage of loaded freight cars—north or east.....		429,977
Mileage of empty freight cars—north or east.....		217,392
Average number of freight cars in train.....		9.3
Average number of loaded cars in train.....		4.3
Average number of empty cars in train.....		58.48
Average number of tons of freight in train.....		9.5
Average number of tons of freight in each loaded car.....		
Switching charges computed on basis of six miles per hour.		

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

FREETRI & FREIGHT REPORT				
COMMODITY.	Freight originated on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	2,408	80	2,488	1.56
Flour.....	998	78	1,076	.67
Other mill products.....	536	104	640	.35
Hay.....	1,119	104	1,223	.77
Fruit and vegetables.....	2,139	186	2,325	1.46
PRODUCTS OF ANIMALS—				
Live stock.....	9,598	50	10,048	6.31
Dressed meats.....	5,560		5,560	3.51
Other packing-house products.....	1,814		1,814	1.13
Poultry, game and fish.....	1,538	131	1,669	1.04
Hides and leather.....	90	5	95	.06
PRODUCTS OF MINES—				
Anthracite coal.....	661		661	.41
Bituminous coal.....	98,207	84	98,291	61.68
Stone, sand, and other like articles.....	2,371		2,371	1.48
PRODUCTS OF FOREST—				
Lumber.....	12,523	252	12,775	8.02
MANUFACTURES—				
Petroleum and other oils.....	147	123	270	.17
Iron and steel rails.....		302	302	.19
Other castings and machinery.....		113	113	.07
Cement, brick, and lime.....	72	25	97	.06
Agricultural implements.....	898	1,079	1,977	1.27
Wagons, carriages, tools, etc.....	71	11	82	.05
Household goods and furniture.....	328	856	1,184	.74
MERCHANDISE—	12,341	1,446	13,787	8.65
MISCELLANEOUS—				
Other commodities not mentioned above.....	479	139	618	.39
Total tonnage—Iowa.....	153,880	5,559	159,439	100.00
Total tonnage—entire line.....	202,588	30,180	232,768	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Boyd	1	Boyd
Freight.....	1	1	1	Westinghouse.	1	Westinghouse.
Switching.....	1	1	1	Boyd	1	Boyd
Total locomotives.....	1	1	1		1	
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	1	1	1	Westinghouse.	1	Miller.
Combination passenger cars.....	1	1	1	Westinghouse.	1	Miller.
Baggage, express, and postal cars.....	1	1	1	Westinghouse.	1	Miller.
Total.....	1	1	1		1	Miller.
CARS IN FREIGHT SERVICE—						
Box cars.....	515	20	535	Boyd	20	Tongate.
Flat cars.....	11	11	11			
Stock cars.....	156	156	156			
Coal cars.....	231	231	231			
Refrigerator cars.....	2	2	4	Boyd		
Total.....	915	22	937		20	
CARS IN COMPANY'S SERVICE—						
Derrick cars.....	1	1	1			
Caboose cars.....	2	2	2			
Other road cars.....						
Total.....	11	11	11			
Total cars owned.....	926	22	948		20	
Grand total cars.....	937	22	959		20	

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
White oak.....	15,000	.37
Total.....	15,000	.37

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION.	Bituminous coal—tons.	Hard wood—cords.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,792.00	86.00	1,878.00	79,718	50.01
Freight.....	4,308.00	91.00	4,399.00	70,887	113.49
Switching.....	912.00	30.00	942.00	40,548	45.74
Construction.....	166.00	8.00	174.00	8,051	111.04
Total.....	7,168.00	202.00	7,370.00	199,104	
Average cost at distributing point.....	\$ 1.50	\$ 1.50			

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IS USE.	LINE OPERATED BY CAPITAL STOCK.			Line operated under lease.	Line operated under contract, etc.	Line operated under right-of-way.	Total mileage operated.	RAILS.	
	Main line.	Branches and spurs.	Line of property company.					Iron.	Steel.
Miles of single track.	12.81					0.15	12.96	20.31	14.57
Miles of yard track and sidings.	20.31						20.31		
Total mileage operated (all tracks).	103.11					5.17	108.28	20.31	14.57

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE OPERATED BY CAPITAL STOCK.			Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding exchange.	Line operated under track-age rights.	RAILS.
	Main line.	Branches and spurs.	Line of property company.						Iron.
Missouri.	60.72					73.08	133.80	2.50	70.60
Iowa.	12.80						12.80	3.17	14.57
Total mileage operated (single track).	73.52						146.60	5.67	

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Missouri.	60.72					73.08	133.80	2.50	70.60
Iowa.	12.80						12.80	3.17	14.57
Total mileage owned (single track).	73.52						146.60	5.67	

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.		PROFILE.			
FROM—	TO—	Miles.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Number.	Sum of descents—feet.
Keokuk.	Alexandria.	14.57	15	4.58	10.99	18	1,000.0
Alexandria.	Van Wert.	14.57	15	4.02	10.55	18	1,000.0
Total.		14.57	14	4.57	10.54	18	1,000.0
BRIDGES, TRESTLES, TUNNELS, & TC.—STATE OF IOWA.							
ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.	Total.	ITEM.	Number.
Bridges—							
Wooden.	1	126	126	126			
Total.	1	126					
Trestles.	2	6,401	15	320			
Total.	2	6,527					
Gauge of track, 4 feet 8½ inches; 75.08 miles.							

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes*			1					
Total			1					

*Walking on track while intoxicated.

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

None.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
73.08	98.53	Western Union Telegraph Company	Western Union Telegraph Company.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Arms Palace Horse Car Co.	Lackawanna Line.
American Live Stock Transportation Co.	Live Poultry Transportation Co.
Armour Refrigerator Line.	Merchants Despatch Transportation Co.
A. R. T. Co.	Peavy Grain Line.
Burton Stock Car Co.	Red Line.
Canda Cattle Car Co.	St. Louis Refrigerator Line Co.
Chicago Refrigerator Car Co.	St. Charles Car Co.
Grossman Palace Horse Car Co.	Southern Iron Car Line.
Empire Line.	Street's Stable Car Line.
Erie Despatch.	Traders Despatch.
Eureka Transportation Co.	Union Line.
Hicks Stock Car Co.	Union Tank Line.
Kansas Manufacturing Despatch.	Union Refrigerator Transit Co.
Keystone Palace Horse Car Co.	White Line.

STATE OF IOWA.
COUNTY OF LEE. ss.

We, the undersigned, F. T. Hughes, President, and J. F. Elder, Assistant Treasurer and Auditor, of the Keokuk & Western Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the

accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. T. HUGHES,
President.

J. F. ELDER,
Assistant Treasurer and Auditor.

Subscribed and sworn to before me this 23d day of September, 1892.

JOHN T. P. POWER,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

KEOKUK & WESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—	
W. F. Vermillion, Judge Gainehill, C. W. Vermillion, Centerville; R. E. Posten, Humeston.	
Page 11. Total mileage owned in Iowa, main line, single track.....	73.08
Grand total of Iowa mileage	73.08
Miles of yard track and sidings in Iowa	74.10
Total mileage operated in Iowa	87.18
Page 17. Capital stock representing road in Iowa—	
Common	\$ 2,040,000.00
Total	\$ 2,040,000.00
Amount per mile of road	\$ 28,011.30
Number of shares	40,000
Number of shares held in Iowa	203
Number of stockholders in Iowa	5
Page 19. Funded debt representing road in Iowa	\$ 107,100.00
Page 29. Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately	\$ 2,234,417.87
Page 35. Net earnings per train mile, passenger trains—Iowa	\$4,946
Net earnings per train mile, freight trains—Iowa	2,107.49
Page 45. Operating expenses, per train mile, passenger trains, Ia.	913.22
Operating expenses per train mile, freight trains, Ia.	913.51
Operating expenses per mile of road—Iowa	1,825.64
Taxes in Iowa	8,128.38
Interest on bonded debt in Iowa	5,630.51
Page 63. Average number of tons of freight in each car when shipped in car lots—tons	30
Average number of tons of freight in each car when shipped in less than car lots—tons	8
Page 79. Fencing in Iowa—	
Miles of fencing on your road in Iowa	73.08
Average cost per mile of fencing	\$ 300.00
Total cost of same	21,934.00

STATE OF IOWA,) ss.
COUNTY OF LEE,)

We, the undersigned, F. T. Hughes, President, and J. F. Elder, Auditor and Assistant Treasurer, Kookuk & Western Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief.

F. T. HUGHES,
President.

J. F. ELDER,
Auditor and Assistant Treasurer.

Subscribed and sworn to before me this 23d day of September, 1892.

JOHN T. P. POWER,
Notary Public.

ANNUAL REPORT

OF THE

MASON CITY & FORT DODGE RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Mason City & Fort Dodge Railroad.

Date of organization?

May 23, 1881.

Under laws of what government, state, or territory organized? If more than one, name all: give reference to each statute and all amendments thereof.

State of Iowa. Under chapter 1, title 8, Code of Iowa, sections 1956 to 1990 inclusive.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not consolidated nor reorganized.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
James J. Hill.....	St. Paul.....	Third Tuesday in May, 1893.
David C. Shepard.....	St. Paul.....	
Hamilton Browne.....	Fort Dodge.....	
William A. Stephens.....	St. Paul.....	
Eugene F. Hickey.....	St. Paul.....	

Total number of stockholders at date of last election:

Eight.

Date of last meeting of stockholders for election of directors:

May 17, 1892.

Give post office address of general office:

Fort Dodge, Iowa.

Give post office address of operating office:

Mason City, Iowa.

OFFICERS

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Wm. A. Stephens.....	Saint Paul, Minn.....
Secretary.....	B. T. Massey.....	Fort Dodge, Iowa.....
Treasurer.....	C. C. Burdick.....	Mason City, Iowa.....
General Passenger Agent.....	R. W. Eager.....	Mason City, Iowa.....
Auditor.....	C. Burdick.....	Mason City, Iowa.....
Superintendent of Telegraph.....	M. M. Halsted.....	Mason City, Iowa.....
General Freight Agent.....	Jas. Mahoney.....	Mason City, Iowa.....

PROPERTY OPERATED

NAME.	TERMINALS.		Miles of line for each ranch named.	Miles of line for each ranch named.
	FROM—	TO—		
Mason City & Fort Dodge.	Mason City	Laksh	88.4	
	Carbon Junction.....	Coalville.....	3.6	
Total mileage operated.			92.0	

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount based.	Amount outstanding.	INTEREST.	
			Amount acc- ing year.	Amount paid dur- ing year.
Mortgage bonds.....	\$1,380,000.00	\$1,380,000.00	\$2,800.00	\$.....
Total.....	\$1,380,000.00	\$1,380,000.00	\$2,800.00	\$.....

CURRENT ASSETS AND LIABILITIES

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES

Cash.....	1,265,404
Bills receivable.....	2,320,260
Due from agents.....	2,320,260
Net traffic balances due from other companies.....	2,164,711
Due from solvent companies and individuals.....	1,053,490
Other cash assets (excluding materials and supplies).....	735,225
Current—current liabilities.....	315,480.54
Total.....	\$ 392,726.05

*Materials and supplies on hand, \$16,086.11.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1922

Loans and bills payable.....	3,483.21
Audited vouchers and accounts.....	37,015.78
Wages and salaries.....	4,705.85
Net traffic balances due to other companies.....	778.84
Matured interest coupons unpaid, including coupons due July 1.....	456,800.00
Total.....	\$50,783.68

CAPITAL STOCK.

[illegible]

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount out- standing.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other prop- ties.	Miles.	Amount.
Capital stock.....	\$ 920,000.00	\$ 920,000.00		92	\$ 10,000.00
Bonds	1,380,000.00	1,380,000.00		92	15,000.00
Total	\$ 2,300,000.00	\$ 2,300,000.00		92	\$ 25,000.00

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.)

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabil- ities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Mason City & Ft. Dodge.....	\$ 920,000.00	\$ 1,380,000.00	\$ 523,756.68	\$ 2,823,756.68	92	\$ 30,693.00
Total	\$ 920,000.00	\$ 1,380,000.00	\$ 523,756.68	\$ 2,823,756.68	92	\$ 30,693.00

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions ac- counting dayments, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 34,718.41		
Excess fares refunded.....		\$ 132.00	
Total deductions.....		\$ 132.00	
Total passenger revenue.....			\$ 34,586.41
Mail.....	\$ 4,040.50		
Express.....	1,011.50		
Extra baggage and storage.....	882.79		
Total passenger earnings.....			\$ 40,519.26
FREIGHT—			
Freight revenue.....	\$ 104,118.50		
Overcharge to shippers.....		\$ 1,437.86	
Total deductions.....		\$ 1,437.86	
Total freight revenue.....			\$ 102,680.64
Total freight earnings.....			\$ 102,680.64
Total passenger and freight earnings.....			\$ 143,199.90
Total gross earnings from operation—entire line.....			\$ 143,199.90

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEMS.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	Not included in operating expenses.			
CONSTRUCTION—					
Right of way.....		\$ 281,000.00	\$ 281,000.00	\$ 281,000.00	\$ 3,054.35
Fences.....		45,000.00	45,000.00	45,000.00	489.13
Buildings and water and sewerage.....		2,650.00	2,650.00	2,650.00	28.59
Bridges and trestles.....		4,483.74	4,483.74	4,483.74	48.51
Tracks.....		1,854.46	1,854.46	1,854.46	20.16
Other superstructure.....		2,516.69	2,516.69	2,516.69	27.03
Buildings, furniture and fixtures.....		4,483.83	4,483.83	4,483.83	48.51
Equipment.....		1,270.57	1,270.57	1,270.57	13.70
Rolling stock.....		2,457.38	2,457.38	2,457.38	26.49
Land built by contract—cost of road and equipment, Nov. 20, 1886.....		9,300,000.00	9,300,000.00	9,300,000.00	100,000.00
Total construction.....		\$ 10,072.98	\$ 10,072.98	\$ 10,072.98	\$ 108,000.00
EQUIPMENT—					
Locomotives.....		\$ 5,734.70	\$ 5,734.70	\$ 5,734.70	\$ 61.25
Freight cars.....		1,101.20	1,101.20	1,101.20	11.86
Passenger cars.....		81.86	81.86	81.86	0.87
Other cars of all classes, snow plow and wrecking car.....		5,775.50	5,775.50	5,775.50	\$ 61.81
Total equipment.....		\$ 12,693.26	\$ 12,693.26	\$ 12,693.26	\$ 136.89
Grand total cost construction, equipment, etc.....		\$ 22,766.24	\$ 22,766.24	\$ 22,766.24	\$ 245,888.89

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 12,277.00	\$ 11,188.30	\$ 23,465.30
Generals of ties.....	10,640.45	9,007.26	19,647.71
Repairs of bridges and culverts.....	898.35	818.68	1,717.04
Repairs of fences, road-crossings, signs and cattle guards.....	196.70	179.33	376.12
Repairs of buildings.....	698.83	636.85	1,335.68
Total.....	\$ 24,712.02	\$ 22,830.42	\$ 47,542.44
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 2,192.31	\$ 4,367.16	\$ 6,559.47
Repairs and renewals of passenger cars.....	1,820.40	1,230.40	3,050.80
Repairs and renewals of freight cars.....	151.51	7,379.84	7,531.35
Shop machinery, tools, etc.....	194.51	149.80	344.31
Total.....	\$ 3,967.22	\$ 13,127.50	\$ 17,094.72
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 3,912.17	\$ 3,565.22	\$ 7,477.39
Fuel for locomotives.....	4,775.50	4,352.08	9,127.58
Water supply for locomotives.....	548.70	498.39	1,047.09
All other supplies for locomotives.....	227.67	207.48	435.15
Wages of other trainmen.....	1,941.42	3,041.00	4,982.42
All other train supplies.....	116.02	39.33	155.35
Expenses of telegraph, including train dispatchers and operators.....	1,166.96	1,093.46	2,260.42
Wages of station agents, clerks and laborers.....	2,501.28	2,071.32	4,572.60
Station supplies.....	198.50	180.10	378.60
Car mileage.....	25.00	59.44	84.44
Loss and damage.....	103.00	55.55	158.55
Injuries to persons.....		60.51	60.51
Total.....	\$ 18,946.41	\$ 14,778.72	\$ 33,725.13
GENERAL EXPENSES—			
Salaries of officers.....	\$ 3,076.85	\$ 2,803.08	\$ 5,880.93
Salaries of clerks.....	1,045.29	902.68	1,947.97
General office expenses and supplies.....	1,050.31	957.02	2,007.33
Advertising.....	94.15	85.80	179.95
Insurance.....	307.96	280.07	588.03
Expense of traffic associations.....	118.02	107.55	225.57
Legal expenses.....	851.38	754.50	1,605.88
Stationery and printing.....	692.50	593.02	1,285.52
Total.....	\$ 7,397.50	\$ 6,568.31	\$ 13,965.81
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 24,712.02	\$ 22,830.42	\$ 47,542.44
Maintenance of equipment.....	3,967.22	13,127.50	17,094.72
Conducting transportation.....	18,946.41	14,778.72	33,725.13
General expenses.....	7,397.50	6,568.31	13,965.81
Grand total.....	\$ 51,883.17	\$ 50,305.35	\$ 102,188.52
Percentage of expenses to earnings—entire line.....			
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 24,712.02	\$ 22,830.42	\$ 47,542.44
Maintenance of equipment.....	3,967.22	13,127.50	17,094.72
Conducting transportation.....	18,946.41	14,778.72	33,725.13
General expenses.....	7,397.50	6,568.31	13,965.81
Total.....	\$ 51,883.17	\$ 50,305.35	\$ 102,188.52
Percentage of expenses to earnings—Iowa.....	127.46	54.14	75.02

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 143,190.90
Less operating expenses.....	107,428.42
Income from operation.....	\$ 35,771.48
Total income.....	\$ 35,771.48
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 82,800.00
Taxes.....	6,827.90
Total deductions from income.....	\$ 89,627.90
Deficit.....	\$ 53,854.42
Total.....	\$ 53,854.42
Deficit from operations of year ending June 30, 1892.....	\$ 53,854.42
Deficit on June 30, 1891.....	547,608.13
Deficit on June 30, 1892.....	\$ 401,461.55

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
ASSETS.	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 2,392,230.57	\$ 2,392,230.57	\$ 2,392,230.57	\$ 2,392,230.57	10,073.08	
Cost of equipment.....	15,862.77	15,862.77	21,030.33	21,030.33	5,167.56	
Cash and current assets.....	7,604.70	7,604.70	8,307.14	8,307.14	702.44	
OTHER ASSETS—						
Materials and supplies.....	\$ 11,240.54	\$ 11,240.54	\$ 10,086.11	\$ 10,086.11	\$ 1,154.43	
Profit and loss.....	347,608.13	347,608.13	401,461.55	401,461.55	53,853.42	
Grand total.....	\$ 2,554,551.80	\$ 2,554,551.80	\$ 2,823,736.68	\$ 2,823,736.68	69,284.88	

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
LIABILITIES.	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 990,000.00	\$ 990,000.00	\$ 990,000.00	\$ 990,000.00		
Funded debt.....	1,380,000.00	1,380,000.00	1,380,000.00	1,380,000.00		
Current liabilities.....	454,551.80	454,551.80	523,736.68	523,736.68	69,284.88	
Grand total.....	\$ 2,554,551.80	\$ 2,554,551.80	\$ 2,823,736.68	\$ 2,823,736.68	69,284.88	

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage under date of lien.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage bonds..	Mason City	Lehigh	88.40	\$ 15,000.00			
	Carbon Junction	Coalville	3.60	15,000.00			

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	6	1,098	\$ 5,500.83	\$ 5.01
General office clerks.....	1	1,478	1,908.07	1.37
Station agents.....	12	4,392	6,150.14	1.40
Other station men.....	1	101	40.80	.40
Engineers.....	4	1,281	3,763.42	2.94
Firemen.....	4	1,281	2,475.00	1.94
Conductors.....	4	1,601	3,004.34	2.54
Other trainmen.....	4	1,485	2,502.51	1.75
Machinists.....	3	1,293	3,541.28	2.80
Carpenters.....	8	2,214	4,514.80	1.05
Other shopmen.....	14	4,811	6,738.50	1.40
Section foremen.....	15	5,490	8,520.00	1.55
Other trackmen.....	130	12,287	15,326.25	1.24
Telegraph operators and dispatchers.....	2	722	1,442.04	2.00
Total (including general officers)—Iowa.....	208	38,964	\$ 64,918.51	\$ 5.17
Less general officers.....	6	1,098	5,500.83	.....
Total (excluding general officers)—Iowa.....	202	37,866	\$ 59,417.68	\$ 5.17
DISTRIBUTION OF ABOVE—				
General administration.....	9	2,570	\$ 8,408.00	.....
Maintenance of way and structures.....	145	12,884	26,150.49	.....
Maintenance of equipment.....	21	7,181	12,101.37	.....
Conducting transportation.....	33	10,223	19,677.75	.....
Total (including general officers)—Iowa.....	208	38,964	\$ 64,918.51	.....
Less general officers.....	6	1,098	5,500.83	.....
Total (excluding general officers)—Iowa.....	202	37,866	\$ 59,417.68	.....
Total (including general officers)—entire line.....	208	38,964	\$ 64,918.51	.....

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The American Express Company runs over the lines of this company between Mason City and Lehigh, paying one and one-half first-class rates on all local and first-class rate on all through business and on fruits and vegetables.

MAILS.

Have no contract for transportation of mails. The government pays specified rate per mile per annum based on average weight of mail carried.

SLEEPING, PARLOR, OR DINING CAR COMPANIES.

None.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

None.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

With Western Union Telegraph Company to construct one, and more lines when necessary, the railroad company to operate and keep same in repair. The gross receipts from all commercial business to go to the telegraph company.

None.

OTHER CONTRACTS.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originated—load, whole tons.	Freight received in roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
	Whole tons.	Whole tons.	Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	22,488	1	22,489	21.54
Flour.....	136	1,650	1,786	1.14
Hay.....	1,529	.....	1,529	1.44
Fruit and vegetables.....	41	.....	41	.04
Flax and grass seed.....	4,225	.....	4,225	4.06
Farm products.....	95	.....	95	.09
PRODUCTS OF ANIMALS—				
Live stock.....	2,502	191	2,693	2.62
Other packing-house products.....	34	.....	34	.04
Dairy products.....	95	.....	95	.09
PRODUCTS OF MINES—				
Anthracite coal.....	95	1,190	1,285	1.24
Bituminous coal.....	44,185	46,579	90,764	44.56
Ores.....	110	.....	110	.10
Stone, sand and other like articles.....	2,570	31	2,601	2.49
Salt.....	2	310	312	.30
PRODUCTS OF FOREST—				
Lumber.....	318	8,054	8,372	8.03
Wood, etc.....	1,173	1,908	3,071	2.17
MANUFACTURES—				
Cement, brick and lime.....	1,316	912	2,228	2.13
Wines, liquors and beers.....	727	727	1,454	1.46
Sundry manufactures.....	628	855	1,483	1.46
Merchandise.....	1,654	1,300	2,954	2.74
MISCELLANEOUS:				
Other commodities not mentioned above.....	1,607	671	2,278	2.27
Total tonnage—Iowa.....	85,171	19,691	104,862	100.00
Total tonnage—entire line.....	85,171	19,691	104,862	100.00

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—

Number of passengers carried earning revenue.....	61,305
Number of passengers carried one mile.....	1,158,273
Average distance carried.....	19
Total passenger revenue.....	\$ 34,384.32
Average amount received from each passenger.....	56.305
Average receipts per passenger per mile.....	.02985
Estimated cost of carrying each passenger one mile.....	.04475
Total passenger earnings.....	40,519.36
Passenger earnings per mile of road.....	440.42.674
Passenger earnings per train mile.....	75.232

FREIGHT TRAFFIC—

Number of tons carried of freight earning revenue.....	104,202
Number of tons carried one mile.....	29,944.574
Average distance haul of one ton.....	28.72
Total freight revenue.....	\$ 102,680.64
Average amount received for each ton of freight.....	98.483
Average receipts per ton per mile.....	.01356
Estimated cost of carrying one ton one mile.....	102,680.64
Total freight earnings.....	1,116.69.301
Freight earnings per mile of road.....	2.69.172
Freight earnings per train mile.....	.....

PASSENGER AND FREIGHT—

Passenger and freight revenue	\$ 137,364.06
Passenger and freight revenue per mile of road	1,402.01 1/2
Passenger and freight earnings	143,190.00
Passenger and freight earnings per mile of road	1,556.92 0/3
Gross earnings from operation	143,190.00
Gross earnings from operation per mile of road	1,556.92 0/3
Expenses	107,428.42
Expenses per mile of road	1,167.70 0/21

TRAIN MILEAGE—

Miles run by passenger trains	53,873
Miles run by freight trains	49,069
Total mileage trains earning revenue	102,942
Miles run by construction and other trains	5,548
Grand total train mileage	108,510
Mileage of loaded freight cars—north or east	150,304
Mileage of loaded freight cars—south or west	116,340
Mileage of empty freight cars—north or east	47,570
Mileage of empty freight cars—south or west	88,616
Average number of freight cars in train	11.29
Average number of loaded cars in train	6.85
Average number of empty cars in train	4.74
Average number of tons of freight in train	74.47
Average number of tons of freight in each loaded car	10.86

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Westinghouse.		
Freight.....	1	1	1	New York Air.		
Switching.....	1	1	1	Vacuum.		
Leased.....						
Total locomotives.....	1	4	4			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....		2	2	Westinghouse.	1	Miller.
Combination passenger cars.....		1	1	Dickey.	1	Dickey.
Baggage, express and postal cars.....		1	1	Westinghouse.	1	Miller.
Total.....		4	3		3	
CARS IN FREIGHT SERVICE—						
Box cars.....	25	25			2	Dickey.
Stock cars.....	15	15				
Coal cars.....	80	80			10	Dickey.
Total.....		124			12	
CARS IN COMPANY'S SERVICE—						
Derrick cars.....	1	1				
Caboose cars.....	1	1				
Total.....		2				
Total cars owned.....		130			15	
Grand total cars.....		130	2		16	

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		LINE OPERATED UNDER TRACK-AGE RIGHTS.		NEW LINE CONSTRUCTED DURING YEAR.	
	Main line.	Branches and spurs.	Line of propt.	Line of com.	Line of lease.	Line of con-tract, etc.	Line operated under track-age rights.	Total mileage.	Line operated under track-age rights.	Line operated under track-age rights.	Line operated under track-age rights.	Line operated under track-age rights.
Miles of single track.	88.40	3.00						92.00				
Miles of yard track and sidings.	5.70	4.00						9.70				
Total mileage operated (all tracks)	94.10	7.00						101.80				

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		LINE OPERATED UNDER TRACK-AGE RIGHTS.		NEW LINE CONSTRUCTED DURING YEAR.	
	Main line.	Branches and spurs.	Line of propt.	Line of com.	Line of lease.	Line of con-tract, etc.	Line operated under track-age rights.	Total mileage.	Line operated under track-age rights.	Line operated under track-age rights.	Line operated under track-age rights.	Line operated under track-age rights.
Iowa	88.40	3.00						92.00				
Total mileage operated (single track)	94.10	7.00						101.80				

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		LINE OPERATED UNDER TRACK-AGE RIGHTS.		NEW LINE CONSTRUCTED DURING YEAR.	
	Main line.	Branches and spurs.	Line of propt.	Line of com.	Line of lease.	Line of con-tract, etc.	Line operated under track-age rights.	Total mileage.	Line operated under track-age rights.	Line operated under track-age rights.	Line operated under track-age rights.	Line operated under track-age rights.
Iowa	88.40	3.00						92.00				
Total mileage owned (single track)	94.10	7.00						101.80				

REPORT OF RAILROAD COMMISSIONERS.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING THE YEAR.

KIND.	Number.	Average price paid for each foot of rail.
Tamarac and pine.....	26,857	\$.38 .828
Oak standard.....	6,829	.49 .973
Oak rails.....	112	.32 .214
Cedar.....	35,779	.40 .97
Switch.....	12	.91 .5
Total.....	49,589	.41 .017

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Soft wood—cords.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,043	26	1,069	61,549	
Freight.....	2,178	31	2,193.5	68,977	63.14
Construction.....	173	3	176.5	5,548	
Total.....	4,294	60	4,327	136,074	63.14
Average cost at distributing point.....	\$ 1.88 1/2	2.35			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINSMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	1					1	1
At stations.....	1	1					1	1
Total.....	2	2					2	2

BRIDGES, TRETTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Average length, feet, inches.	Minimum length, feet, inches.	Maximum length, feet, inches.	ITEM.	Number.	Height of lowest above surface of rail, feet, inches.
Bridges—					Highway Crossings—		
Wooden.....	3	535.0	44.0	351.6	Under railroad track.....	1	
Total.....	3	535.0	44.0	351.6	Total.....	1	
Trestles.....	109	8,170.6	12.0	979.0			

Gauge of track, 4 feet, 8 1/2 inches, 98.16 miles.

MASON CITY & FORT DODGE RAILROAD COMPANY.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING CO.
86.00	86.00	Western Union Telegraph Co.....	W. U. Tel. Co. by R. H. Co.'s employees.

STATE OF.....

COUNTY OF.....

We, the undersigned, William A. Stephens, President, and R. W. Eager, Auditor, of the Mason City & Fort Dodge Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

WILLIAM A. STEPHENS,
President.
R. W. EAGER,
Auditor.

STATE OF MINNESOTA.
COUNTY OF RAMSEY.

Subscribed and sworn to before me this 12th day of September, 1892, by William A. Stephens, President.

E. S. STEVENSON,
Notary Public, Ramsey County, Minnesota.

STATE OF IOWA,
COUNTY OF CERRO GORDO.

Subscribed and sworn to before me this 7th day of September, 1892, by R. Eager, Auditor.
C. H. MCNIDER,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

MASON CITY & FORT DODGE RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7.	Attorneys in Iowa— John F. Duncombe, Ft. Dodge	
	Division superintendents for Iowa—None.	
Page 11.	Total mileage owned in Iowa, main line, single track.....	88.4
	Total mileage owned in Iowa, branches.....	3.6
	Grand total, Iowa mileage.....	92.00
	Miles of yard track and sidings in Iowa.....	6.16
	Total mileage operated in Iowa.....	98.16

Page 17. Capital stock representing road in Iowa—	
Common.....	\$ 820,000.00
Total.....	\$ 820,000.00
Amount per mile of road @ \$100,000.....	10,000.00
Number of shares.....	8,200.00
Number of shares held in Iowa.....	1
Number of stockholders in Iowa.....	1
Page 19. Funded debt representing road in Iowa.....	\$ 1,380,000.00
Page 20. Cost of the property in Iowa: if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	2,403,928.84
Page 33. Net loss per train mile, passenger trains, Iowa.....	31.64
Net earnings per train mile, freight trains, Iowa.....	55.910
Page 43. Operating expenses, per train mile, passenger trains—la.....	56.213
Operating expenses, per train mile, freight trains, Iowa.....	1,132.50
Operating expenses, per train mile of road, Iowa @ \$100,000.....	1,167.70
Taxes in Iowa.....	6,827.90
Interest on bonded debt in Iowa.....	\$2,800.00
Page 53. Average number of tons of freight in each car when shipped in car lots.....	10.86
Average number of tons of freight in each car when shipped in less than car lots.....	10.86
Page 57. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	
1—Number of passenger cars.....	3
2—Number of baggage, mail and express cars.....	1
3—Number of box freight cars.....	20
4—Number of stock cars.....	15
5—Number of platform and coal cars.....	80
6—Number of other cars.....	2
7—Total number of cars.....	130
8—Number of locomotives.....	6
Page 73. Fencing in Iowa—	
1—Miles of fencing on your road in Iowa.....	161.46
2—Miles of unfenced road in Iowa.....	12.00
3—Average cost per mile of fencing.....	\$ 168.24
4—Total cost of same.....	\$ 27,165.19
5—Miles of fencing built during the year.....	None.

STATE OF IOWA,
COUNTY OF CERRO GORDO, ss.

We, the undersigned, C. C. Burdick, General Manager, and E. W. Eager, Auditor, of the Mason City and Fort Dodge Railroad Company, on our oath do severally say that the foregoing returns have been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

C. C. BURDICK,
General Manager.
E. W. EAGER,
Auditor.

Subscribed and sworn to before me this 12th day of October, 1902.

O. H. McNIDER,
Notary Public.

ANNUAL REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY.

(W. H. Truesdale, Receiver)

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

Minneapolis & St. Louis Railway; W. H. Truesdale, Receiver.

Date of organization?

Receiver appointed June 28, 1893.

Under laws of what government, state or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Receiver appointed by the court of the Fourth Judicial District of Minnesota.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
W. H. Truesdale.....	Minneapolis, Minnesota.....	October, 1902.
Joe Gaskell.....	Minneapolis, Minnesota.....	October, 1902.
L. C. Mitchell.....	Minneapolis, Minnesota.....	October, 1902.
R. B. Langdon.....	Minneapolis, Minnesota.....	October, 1902.
A. E. Clarke.....	Minneapolis, Minnesota.....	October, 1902.
C. J. Ives.....	Cedar Rapids, Iowa.....	October, 1902.
H. B. Bishop.....	New York City.....	October, 1904.
W. D. Washburn.....	Minneapolis, Minnesota.....	October, 1904.
W. D. Hale.....	Minneapolis, Minnesota.....	October, 1904.

Total number of stockholders at date of last election?

Four hundred and ninety.

Date of last meeting of stockholders for election of directors?

First Tuesday in October, 1901.

Give post office address of general office.

Minneapolis, Minnesota.

Give post office address of operating office.

Minneapolis, Minnesota.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Receiver	W. H. Truesdale	Minneapolis, Minn.
Secretary	Jos. Gasked	Minneapolis, Minn.
Treasurer	A. E. Clarke	Minneapolis, Minn.
General Solicitor	W. F. Booth	Minneapolis, Minn.
Assistant Counsel	O. C. Post	Minneapolis, Minn.
Auditor	W. H. Truesdale	Minneapolis, Minn.
General Manager	T. E. Clarke	Fort Dodge, Iowa.
Assistant Superintendent	H. S. Holm	Minneapolis, Minn.
Superintendent of Telegraph	W. P. Fox	Minneapolis, Minn.
General Freight Agent	W. M. Hopkins	Minneapolis, Minn.
General Passenger Agent	R. O. Brown	Minneapolis, Minn.
General Ticket Agent	C. M. Pratt	Minneapolis, Minn.
General Baggage Agent	C. M. Pratt	Minneapolis, Minn.
	J. D. Marston	Chicago, Ill.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

Expenditures of this character, except those charged to operating expenses, are made by the receiver under orders from the court, and are carried on his balance sheet as cash assets pending disposition of same, which probably will not occur until re-organization is effected.

INCOME ACCOUNT.

Gross earnings from operation	\$ 2,061,422.99	
Less operating expenses	1,166,858.69	
Income from operation		\$ 914,564.30
Miscellaneous income—less expenses	\$ 14,140.11	
Income from other sources		\$ 14,140.11
Total income		\$ 938,704.41
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued	\$ 561,140.00	
Interest on interest-bearing current liabilities, accrued, not otherwise provided for*	\$ 163,230.39	
Taxes	\$ 59,440.64	
Total deductions from income		\$ 733,810.93
Net income		\$ 174,893.48
Surplus from operations of year ending June 30, 1892		\$ 174,893.48
Deficit on June 30, 1891		\$ 248,138.88
Deductions for year		\$ 494,250.89
Deficit on June 30, 1892		\$ 567,496.29

*Accrued interest on past due coupons at 6 per cent per annum.

†Interest accrued on past due coupons to June 30, 1891, not heretofore reported \$ 139,477.89

Deficit accruing prior to receivership and not heretofore reported. 254,773.00

\$ 494,250.89

NAME.	PROPERTY OPERATED	TERMINALS.	TO—	FROM—	DIVISIONS DE-CLARED OUT-ING THE YEAR	Amount.	Rate.	Total amount is-Used and out-Total put value	Par value of shares	Number of shares authorized.	DISPOSITION.
Minneapolis & St. Louis Railway	Minneapolis, Minn.	Agona, Iowa.			250.00	250.00	None	5,000,000.00	100.00	50,000	
St. Louis & North Western Railway	St. Louis, Mo.	St. Louis, Mo.			10.00	10.00	None	4,000,000.00	100.00	40,000	
Minneapolis & St. Louis Railway	Minneapolis, Minn.	Lake Park, Minn.			1.50	1.50	None	4,000,000.00	100.00	40,000	
Minneapolis & St. Louis Railway	Minneapolis, Minn.	Kalo, Iowa.			1.80	1.80	None	4,000,000.00	100.00	40,000	
Minneapolis & St. Louis Railway	Minneapolis, Minn.	Franklin, Minn.			12.10	12.10	None	4,000,000.00	100.00	40,000	
St. Paul & Northern Pacific Railroad Company	St. Paul, Minn.	Transfer.			257.70	257.70	None	10,000,000.00	100.00	100,000	
Total mileage operated											
Lowa mileage, 137.60.											
CAPITAL STOCK.											
Common								5,000,000.00	100.00	50,000	
Preferred								4,000,000.00	100.00	40,000	
Total								10,000,000.00	100.00	100,000	

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of author- ized issue.	Amount issued.	Amount outstand- ing.	Cash realized on sale of bonds dur- ing the year.*	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount ac- rued during year.	Amount paid during year.
MORTGAGE BONDS—										
S. W. extension.....	Dec. 1, 1886	Dec. 1, 1910	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00		7 June.	Dec.	\$ 44,520.00	None
Minneapolis to Merriam Junction.....	Jan. 1, 1877	Jan. 1, 1907	455,000.00	455,000.00	455,000.00		7 Jan.	July	31,850.00	15,925.00
Pacific extension.....	June 1, 1881	June 1, 1921	6,000,000.00	1,382,000.00	1,382,000.00		7 April.	Oct.	82,520.00	None
Minneapolis & Duluth.....	Jan. 1, 1877	Jan. 1, 1907	350,000.00	350,000.00	350,000.00		7 May.	Nov.	19,000.00	19,000.00
Merriam J'ct. to Albert Lea.....	Feb. 1, 1877	Jan. 1, 1927	1,100,000.00	1,100,000.00	550,000.00		7 June.	Dec.	98,500.00	None
Iowa extension.....	June 2, 1879	June 1, 1909	1,100,000.00	1,015,000.00	1,015,000.00		7 June.	Dec.	71,550.00	None
Total.....			\$ 9,571,000.00	\$ 4,869,000.00	\$ 4,718,000.00				\$ 316,440.00	\$ 35,925.00
Income bonds.....	Dec. 10, 1889	Jan. 1, 1914	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00		7 Jan.	July	\$ 35,900.00	None
Improvement and equipment bonds.....	Oct. 12, 1887	July 1, 1922	2,000,000.00	1,995,000.00	1,995,000.00		6 Jan.	July	119,700.00	None
Improvement and equipment bonds.....	Jan. 1, 1888	July 1, 1922	2,000,000.00	2,000,000.00	2,000,000.00		6 Jan.	July	120,000.00	None
Grand total.....			\$ 14,071,000.00	\$ 9,363,000.00	\$ 9,213,000.00				\$ 561,140.00	\$ 35,925.00

*We cannot furnish this information as it is not in our possession.

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To rail- roads.	To other inter- lines.	Miles.	Amount.
Capital stock.....	\$ 9,700,700	\$ 9,700,700	None	355.10	\$ 27,540.88
Bonds.....	9,213,000	9,213,000	None	355.10	30,628.32
Equipment trust obligations.....			None		
Total.....	\$ 18,913,700	\$ 18,913,700	None	355.10	\$ 58,169.20

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRUCKAGE RIGHTS EXCLUDED) THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Minneapolis & St. Louis Railway.....	\$ 9,700,700	\$ 8,933,000	\$2,608,540.01	\$ 21,242,240.01	355.60	\$ 50,900.40
Grand total.....	\$ 9,700,700	\$ 8,933,000	\$2,608,540.01	\$ 21,242,240.01	355.60	\$ 50,900.40

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 8,823,000	\$ 8,713,000	\$ 556,140	\$ 35,525
Income bonds.....	800,000	800,000	35,000	
Total.....	\$ 9,623,000	\$ 9,513,000	\$ 591,140	\$ 35,525

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$1,012,501.78
Due from agents.....	58,927.80
Net traffic balances due from other companies.....	80,507.08
Due from solvent companies and individuals.....	27,814.44
Other cash assets, excluding materials and supplies*.....	630,125.25
Balance—current liabilities.....	769,765.06
Total.....	\$2,608,549.01

* Materials and supplies on hand, \$302,308.77.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1922.

Audited vouchers and accounts.....	\$ 92,891.07
Wages and salaries.....	77,483.32
Matured interest coupons unpaid, including coupons due July 1.....	2,115,065.00
Miscellaneous.....	323,076.72
Total.....	\$2,608,549.01

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	Item.	Total.
TRACKS—				
1st St. N. to 20th Av.	So., Minneapolis, Minn.	Northern Pacific R. R.	\$ 10,944.18	
E. Minneapolis to	White Bear, Minn.	St. Paul & Duluth R. R.	23,869.19	
Minneapolis to Merriam Junction, Minn.	C. St. P. M. & O. Ry.		13,144.13	
Forest City, Iowa,	to Madison Junction, Iowa.	B. C. R. & N. Ry.	3,150.00	
Total.....				\$ 51,077.41
YARDS—				
Lower yard.....	Minneapolis, Minn.	Minneapolis Ry. Transfer Co.	\$ 48,650.78	
Total.....				\$ 48,650.78
TERMINALS—				
Terminal service performed at Minneapolis, Minn., for the St. P. & Duluth R. R. Co., compensation based upon amount of freight handled. Proceeds are credited in operating expenses to wages of station agents, clerks, and laborers each month.				
Total.....				
Grand total rents received.....				\$ 99,728.29

Iowa proportion of rentals, \$3,150.00.

Iowa proportion of miscellaneous income, \$2,368.25.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 66,357.52		
Tickets redeemed.....		\$ 23.41	
Excess fares refunded.....		778.72	
Other repayments.....		37.06	
Total deductions.....		\$ 840.12	
Total passenger revenue.....			\$ 66,498.40
Mail.....			\$ 16,569.44
Express.....			\$ 8,157.78
Extra baggage and storage.....			\$ 1,530.01
Other items.....			\$ 550.04
Total passenger earnings.....			\$ 93,015.27
FREIGHT—			
Freight revenue.....	\$ 275,083.87		
Overcharge to shippers.....		\$ 2,623.15	
Total deductions.....		\$ 2,623.15	
Total freight revenue.....			\$ 277,467.72
Total freight earnings.....			\$ 277,467.72
Total passenger and freight earnings.....			\$ 364,475.99
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.....			\$ 214.50
Rents from tracks, yards and terminals.....			\$ 3,150.00
Other sources, demurrage and storage.....			\$ 105.00
Total other earnings.....			\$ 3,479.50
Total gross earnings from operation—Iowa.....			\$ 367,949.59
Total gross earnings from operation—entire line.....			\$ 3,061,422.99

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Miss. St. Paul, Minn. to.....	20th Ave., S. Minneapolis.	St. Paul & Nor. Pac. R.R.		\$ 47,264.06
Total.....				\$ 47,264.06
YARDS—				
Fort Dodge Iowa.....	C. R. I. & P. Ry.			\$ 2,460.00
Total.....				\$ 2,460.00
TERMINALS—				
Freight house, round house, passenger depot and track facilities.....	St. Paul, Minn.	St. Paul & Nor. Pac. R.R.		\$ 12,003.53
Total.....				\$ 12,003.53
Grand total.....				\$ 61,767.59

Iowa proportion, \$2,460.00.

OPERATING EXPENSES.

ITEM.	Chargable to passenger traffic.	Chargable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 63,151.88	\$ 60,502.34	\$ 123,654.22
Repairs of rails	20,191.28	28,302.50	48,493.78
Repairs of ties	18,867.79	27,092.22	45,960.01
Repairs of bridges and culverts	12,083.53	16,180.95	28,264.48
Repairs of fences, road-crossings, signs and cattle guards	3,049.65	4,370.42	7,420.07
Repairs of buildings	12,627.19	18,110.22	30,737.41
Repairs of telegraph	677.79	971.58	1,649.37
Total	\$ 131,304.60	\$ 188,113.96	\$ 319,418.56
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 13,628.55	\$ 50,488.87	\$ 64,117.42
Repairs and renewals of passenger cars	15,494.69	13,464.69	28,959.38
Repairs and renewals of freight cars	1,355.34	1,942.53	3,297.87
Shop machinery, tools, etc.	28,728.00	142,749.58	171,477.58
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 41,027.92	\$ 38,811.94	\$ 79,839.86
Fuel for locomotives	31,131.25	73,275.49	104,406.74
Water supply for locomotives	3,211.80	4,602.81	7,814.61
All other supplies for locomotives	1,651.56	2,506.77	4,158.33
Wages of other trainmen	19,140.59	50,091.12	69,231.71
All other train supplies	8,494.11	5,148.85	13,642.96
Wages of switchmen, flagmen and watchmen	14,975.33	20,171.21	35,146.54
Expenses of telegraph, including train dispatchers and operators	10,292.50	14,692.76	24,985.26
Wages of station agents, clerks and laborers	33,425.25	47,901.56	81,326.81
Station supplies	2,309.59	3,959.85	6,269.44
Loss and damage	784.54	1,734.41	2,518.95
Injuries to persons	1,165.84	6,997.50	8,163.34
Total	\$ 180,929.47	\$ 291,278.38	\$ 472,207.85
GENERAL EXPENSES—			
Salaries of officers	\$ 14,976.51	\$ 20,172.91	\$ 35,149.42
Salaries of clerks	8,886.44	12,785.07	21,671.51
General office expenses and supplies	4,831.79	5,491.20	10,322.99
Agency, including salaries and rent	9,125.33	7,175.16	16,300.49
Advertising	3,472.23	6.34	3,478.57
Commissions	5,100.73	3,096.51	8,197.24
Insurance	706.79	526.00	1,232.79
Expense of traffic associations	22,429.77	30,246.82	52,676.59
Rents for tracks, yards and terminals	9,154.53	13,117.54	22,272.07
Legal expenses	8,106.92	7,217.24	15,324.16
Stationery and printing	662.78	1,283.43	1,946.21
Other general expenses			
Total	\$ 87,417.34	\$ 110,382.54	\$ 197,799.88
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 131,304.60	\$ 188,113.96	\$ 319,418.56
Maintenance of equipment	28,728.00	142,749.58	171,477.58
Conducting transportation	180,929.47	291,278.38	472,207.85
General expenses	87,417.34	110,382.54	197,799.88
Grand total	\$ 438,380.50	\$ 732,510.19	\$ 1,170,890.69
Percentage of expenses to earnings—entire line			56.06
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 45,325.80	\$ 64,970.41	\$ 110,296.20
Maintenance of equipment	6,958.07	20,605.33	27,563.40
Conducting transportation	38,712.98	60,222.55	98,935.53
General expenses	15,075.50	14,485.45	29,560.95
Total	\$ 105,072.35	\$ 160,283.74	\$ 265,356.12
Percentage of expenses to earnings—Iowa			73.90

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers	5	1,565	\$ 18,411.00	\$ 11.76
General office clerks	10	3,120	7,776.37	2.48
Station agents	16	5,085	10,390.08	2.04
Other station men	6	1,978	2,480.00	1.26
Engineers	11	10,096	18,860.00	2.15
Firemen	11	1,000	8,310.00	2.25
Conductors	7	2,302	7,044.00	3.05
Other trainmen	16	8,270	10,752.00	2.00
Machinists	3	628	1,781.50	2.75
Carpenters	9	2,817	6,619.50	2.35
Other shopmen	10	4,069	6,066.50	1.49
Section foremen	27	8,451	11,590.00	1.72
Other trackmen	14	23,162	28,562.00	1.25
Switchmen, flagmen and watchmen	4	1,252	3,660.00	2.44
Telegraph operators and dispatchers	10	3,569	6,520.00	1.79
Employees—account floating equipment	None			
All other employees and laborers	10	3,120	5,342.50	1.71
Total (including general officers)—Iowa	231	79,808	\$ 152,242.17	\$ 2.06
Less general officers	5	1,565	\$ 18,411.00	\$ 11.76
Total (excluding general officers)—Iowa	226	72,293	\$ 133,831.17	\$ 1.85
DISTRIBUTION OF ABOVE—				
General administration	15	4,095	\$ 20,187.27	\$ 5.58
Maintenance of way and structures	10	34,120	\$ 40,151.45	\$ 1.45
Maintenance of equipment	15	7,825	\$ 15,730.33	\$ 1.58
Conducting transportation	81	26,908	\$ 62,762.00	\$ 2.33
Total (including general officers)—Iowa	231	79,808	\$ 152,242.17	\$ 2.06
Less general officers	5	1,565	\$ 18,411.00	\$ 11.76
Total (excluding general officers)—Iowa	226	72,293	\$ 133,831.17	\$ 1.85
Total (including general officers)—entire line	1,133	362,384	\$ 745,277.42	\$ 2.06

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1891.	JUNE 30, 1892.	YEAR ENDING JUNE 30, 1892.
ASSETS.			
Item.	Total.	Item.	Total.
Cash and current assets	\$ 1,838,843.90	\$ 1,838,843.90	\$ 0.00
OTHER ASSETS—			
Materials and supplies	\$ 302,208.77	\$ 302,208.77	\$ 0.00
Profit and loss	\$ 567,466.20	\$ 567,466.20	\$ 0.00
Grand total	\$ 2,608,518.87	\$ 2,608,518.87	\$ 0.00

COMPARATIVE GENERAL BALANCE SHEET.

	JUNE 30, 1891.	JUNE 30, 1892.	YEAR ENDING JUNE 30, 1892.
LIABILITIES.			
Item.	Total.	Item.	Total.
Current liabilities	\$ 2,608,518.87	\$ 2,608,518.87	\$ 0.00
Grand total	\$ 2,608,518.87	\$ 2,608,518.87	\$ 0.00

PASSENGER AND FREIGHT—

Pasenger and freight revenue.....	\$ 317,804.12
Pasenger and freight revenue per mile of road.....	2,450,444.15
Pasenger and freight earnings.....	364,479.39
Pasenger and freight earnings per mile of road.....	2,648,815.03
Gross earnings from operation.....	367,949.55
Gross earnings from operation per mile of road.....	2,654,08,136
Expenses.....	373,011.98
Expenses per mile of road.....	1,870,88,180

TRAIN MILEAGE—

Miles run by passenger trains.....	99,008
Miles run by freight trains.....	168,902
Total mileage trains earning revenue.....	267,910
Miles run by construction and other trains.....	2,543
Grand total train mileage.....	269,454
Mileage of loaded freight cars—north or east.....	1,006,973
Mileage of loaded freight cars—south or west.....	907,154
Mileage of empty freight cars—north or east.....	238,910
Mileage of empty freight cars—south or west.....	434,410
Mileage of empty freight cars in train.....	33.6
Average number of loaded cars in train.....	11.6
Average number of empty cars in train.....	4
Average number of tons of freight in train.....	163
Average number of tons of freight in each loaded car.....	14

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	562,300
Number of passengers carried one mile.....	17,529,400
Average distance carried.....	31.4
Total passenger revenue.....	\$ 403,238.68
Average amount received from each passenger.....	71.553
Average receipts per passenger per mile.....	99.280
Estimated cost of carrying each passenger one mile.....	99.402
Total passenger earnings.....	404,236.81
Pasenger earnings per mile of road.....	1,317,28,277
Pasenger earnings per train mile.....	1,11,463
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	1,148,984
Number of tons carried one mile.....	90,579,145
Average distance haul of one ton.....	85.7
Total freight revenue.....	1,479,870.55
Average amount received for each ton of freight.....	1,28,790
Average receipts per ton per mile.....	91.485
Estimated cost of carrying one ton one mile.....	90.736
Total freight earnings.....	1,479,870.55
Freight earnings per mile of road.....	4,084,69,282
Freight earnings per train mile.....	2,37,513

PASSENGER AND FREIGHT—

Pasenger and freight revenue.....	\$ 1,802,108.25
Pasenger and freight revenue per mile of road.....	5,118,90,731
Pasenger and freight earnings.....	1,964,505.86
Pasenger and freight earnings per mile of road.....	5,342,69,629
Gross earnings from operation.....	2,061,421.99
Gross earnings from operation per mile of road.....	5,990,65,549
Expenses.....	1,166,858.67
Expenses per mile of road.....	3,373,36,867

TRAIN MILEAGE—

Miles run by passenger trains.....	434,787
Miles run by freight trains.....	421,979
Total mileage trains earning revenue.....	1,077,820
Miles run by construction and other trains.....	12,341
Grand total train mileage.....	1,090,200
Mileage of loaded freight cars—north or east.....	4,080,566
Mileage of loaded freight cars—south or west.....	4,322,628
Mileage of empty freight cars—north or east.....	915,451
Mileage of empty freight cars—south or west.....	1,560,798
Average number of freight cars in train.....	15.4
Average number of loaded cars in train.....	14.5
Average number of empty cars in train.....	3.9
Average number of tons of freight in train.....	140.4
Average number of tons of freight in each loaded car.....	8

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight original- ing on this road, whole tons.	Freight received from connect- ing roads and wholesale firms.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	50,573	50,613	96,186	27.45
Flour.....	5,887	3,182	9,069	2.62
Other mill products.....	2,438	1,904	4,342	1.24
Hay.....	30,171	2,448	32,550	6.05
Fruit and vegetables.....	100	2,305	2,505	.73
PRODUCTS OF ANIMALS—				
Live stock.....	55,935	874	11,839	3.39
Dressed meats.....	1,264	1,234	2,498	.74
Other packing-house products.....	67	47	114	.03
Hides and leather.....	379	269	648	.19
PRODUCTS OF MINES—				
Anthracite coal.....	1,979	1,979	3,958	.95
Bituminous coal.....	41,116	4,525	45,641	13.56
Stone, sand, and other like articles.....	1,406	945	2,351	.70
PRODUCTS OF FOREST—				
Lumber.....	65,980	17,093	83,073	24.62
MANUFACTURES—				
Petroleum and other oils.....	540	531	1,071	.35
Castings and machinery.....	630	404	1,034	.31
Bar and sheet metal.....	107	107	214	.06
Cement, brick, and lime.....	41,745	2,843	44,588	13.01
Agricultural implements.....	294	425	719	.21
Wagons, carriages, tools, etc.....	791	224	1,015	.30
Wines, liquors, and beers.....	45	45	90	.03
Household goods and furniture.....	989	365	1,354	.39
MERCHANDISE.....				
	7,343	3,016	11,239	3.30
MISCELLANEOUS—				
Other commodities not mentioned above.....	1,907	2,321	4,228	1.24
Total tonnage—Iowa.....	245,955	105,997	351,952	100.00
Total tonnage—entire line.....	605,730	493,254	1,098,984	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	None	18	18	Westinghouse.....		
Freight.....	None	21	21	Westinghouse.....		
Switching.....	None	15	15	.....	
Total locomotives.....	0	66	66			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	5	23	23	Westinghouse.....	23	Miller.
Combination passenger cars.....	0	9	9	Westinghouse.....	9	Miller.
Baggage, express, and postal cars.....	None	6	6	Westinghouse.....	6	Miller.
Total.....	7	38	38			
CARS IN FREIGHT SERVICE—						
Box cars.....	250	1,445	None		None	
Flat cars.....	None	223	None		None	
Stock cars.....	1	57	None		None	
Coal cars.....	None	227	None		None	
Total.....	251	2,152	None			
CARS IN COMPANY'S SERVICE—						
Derrick cars.....	None	0	None		None	
Caboose cars.....	None	0	None		None	
Other road cars.....	None	0	None		None	
Ditcher 1, snow plow 1, steam shovel 1, pile-driver 1.....	None	4	None			
Total.....		74				
Total cars owned.....		2,394				
Grand total cars.....	258	2,394	38			

* Fifty box cars which were heretofore assigned to fast freight line service (Empire Line) have been taken out of that service and restored to box car equipment.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Mixed.....	14,540	\$.30
Cedar.....	36,706	.34
Total.....	51,246	\$.32.9

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
107.90 *		Western Union Telegraph Co.	Western Union Telegraph Co.

* Do not know.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR. LARY COM. pany.	Line operated under lease.	Line operated under con. tract, etc.	Line operated under track- age right.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	360.00	95.00	None	None	None	12.10	367.10	.....	14.00	353.10
Miles of double track.....	35.10	7.45	None	None	None	4.40	46.95	.....	61.55	5.40
Miles of yard track and sidings.....	318.20	102.45	None	None	None	27.40	448.15	.....	55.55	392.60
Total mileage operated (all tracks).....										

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of pro- prietary com- pany.	Line operated under lease.	Line operated under con. tract, etc.	New line con- structed dur- ing year.	Total mileage, excluding trackage right.	Line operated under track- age right.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Missouri.....	124.80	95.20	None	None	None	None	214.00	.....	14.00	200.00
Iowa.....	135.50	1.80	None	None	None	None	137.30	.....	14.00	123.30
Total mileage operated (single track).....	360.30	97.00	None	None	None	None	351.30	.....	28.00	323.30
Minnesota, St. Louis, Minneapolis, and White Bear Minn., leased to St. P. & D. R. Co.....	134.80	91.20	None	None	None	None	214.00	.....	.....	214.00
Total mileage owned (single track).....	273.10	95.00	None	None	None	None	398.10	.....	14.00	384.10

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		TO—		FROM—		ALIGNMENT.				PROFILE.																	
						Miles.		Number of curves.		Aggregate length of curved line—miles.		Length of straight line—miles.		Length of level line—miles.		Number.		Sum of ascents—feet.		Aggregate length of ascending grades—miles.		Number.		Sum of descents—feet.		Aggregate length of descending grades—miles.	
St. Paul		Minneapolis		12.10		21		4.85		7.25		17		8.09		1.40		13		1.39		3.05		25		3.56	
St. Paul		Wabasha		12.10		21		4.85		7.25		17		8.09		1.40		13		1.39		3.05		25		3.56	
St. Paul		Albert Lea (including Kato Branch)		154.40		154		25.75		128.65		354		44.33		1,400		350		1,062		24.99		58		58.50	
St. Paul		Angos		154.40		154		25.75		128.65		354		44.33		1,400		350		1,062		24.99		58		58.50	
St. Paul		Hopkins (including Lake Park Branch)		90.20		96		19.61		70.59		256		34.47		904		231		1,094		35.70		59		59.15	
Total				367.70		387		65.37		295.33		831		106.48		4,145		136.87		718		1,096		135.70		135.75	

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

BRIDGES, TRESTLES, TUNNELS, ETC., STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.	ITEM.	Number.	Height of trestles—feet.	Above rail.
OVERHEAD RAILWAY CROSSINGS—								
Trestles	164	588						
Total	722							
Trestles	105	10,540						

Gauge of track, 4 feet 8½ inches; 137.69 miles.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION.	Humaneous coal—tons.	Soft wood—cords.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger	2,598	124	2,722.50	99,807	47.34
Freight	7,640	238	7,878	224,127	69.32
Switching	1,305	63	1,368.50	55,124	49.62
Construction	230	12	242	8,600	55.58
Total	11,805	456	12,261	287,658	60.53
Average cost at distributing point.	\$ 2.70	\$ 1.87			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.					
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling	1	1				
Total	1	1				

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

American Refrigerator Transportation Co.
Armour Refrigerator Co.
Armour Packing Co.
Armour & Co.
American Live Stock Transportation Co.
American Palace Horse Car Co.
Blue Line.
Basset & Co., J. B.
Boston Stock Car Co.
Canada Cattle Car Co.
Canadian Pacific Despatch.
Cupples Wooden Ware Co.
California Fruit Transportation Co.
Cold Blast Transportation Co.
Cedar Rapids Refrigerator Co.
Empire Line.
Erie Despatch.
Great Eastern Line.

Grossman Horse Car.
Keystone Palace Horse Car Co.
Live Poultry Transportation Co.
Manhattan Oil Co.
National Despatch.
National Linseed Oil Co.
Red Line.
Rend & Co., W. P.
Street's Stable Car Line.
Southern Iron Car Line.
Swift's Refrigerator Line.
Tropical Transportation Co.
Union Line.
Union Tank Line.
Union Refrigerator Transportation Co.
Venice Transportation Co.
White Line.

STATE OF MINNESOTA. ss.
COUNTY OF HENKIN.

We, the undersigned, W. H. Truesdale, Receiver, and O. O. Post, Auditor, of the Minneapolis & St. Louis Railway, on our oath do severally say, that the foregoing returns have been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same and declare the same to be a complete and correct state-

ment of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

W. H. TRUESDALE,
Receiver.
O. C. POST,
Auditor.

Subscribed and sworn to before me this 17th day of September, 1892.

A. E. CARVER,
Notary Public, Hennepin County, Minn.

SUPPLEMENTAL REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY.

(W. H. Truesdale, Receiver.)

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa— R. L. Wright, Fort Dodge. Division Superintendents for Iowa— H. S. Holm, Fort Dodge.	
Page 11. Total mileage owned in Iowa, main line, single track.....	135.8
Total mileage owned in Iowa, branches.....	1.8
Grand total, Iowa mileage.....	137.6
Miles of yard track and sidings in Iowa.....	13.8
Total mileage operated in Iowa.....	151.4
Page 17. Capital stock representing road in Iowa— Common.....	\$ 2,156,713.00
Preferred.....	1,465,200.00
Total.....	\$ 3,621,913.00
Amount per mile of road (137.6 miles).....	\$ 26,340.00
Number of shares.....	36,519
Number of shares held in Iowa.....	194
Number of stockholders in Iowa.....	34
Page 19. Funded debt representing road in Iowa.....	\$ 3,120,351.00
Taxes in Iowa.....	15,571.90
Interest on bonded debt in Iowa.....	200,018.36

Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—

	OWNED.	TOTAL.
1—Number of passenger cars.....	2	2
2—Number of baggage, mail and express cars.....	2	2
3—Number of box freight cars.....	388	388
4—Number of stock cars.....	12	12
5—Number of platform and coal cars.....	150	150
6—Number of other cars.....	5	5
9—Total number of cars.....	559	559
10—Number of locomotives.....	15	15

Page 79. Fencing in Iowa—

1—Miles of fencing on your road in Iowa.....	163.7
2—Miles of unfenced road in Iowa.....	6.9

STATE OF MINNESOTA. } ss.
COUNTY OF HENNEPIN. }

We, the undersigned, W. H. Truesdale, Receiver, and O. C. Post, Auditor, of the Minneapolis & St. Louis Railway, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

W. H. TRUESDALE,
Receiver.
O. C. POST,
Auditor.

Subscribed and sworn to before me this 6th day of October, 1892.

A. E. CARVER,
Notary Public, Hennepin County, Minn.

ANNUAL REPORT

OF THE

OMAHA & ST. LOUIS RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

The Omaha & St. Louis Railway Company.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

State of Missouri.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Formerly Omaha Division of St. Louis, Kansas City & Northern Railroad, a Missouri corporation. In November, 1879, this company was consolidated with the Wabash, St. Louis & Pacific Railway Company, a corporation existing under the laws of Missouri, Illinois, Indiana and Ohio.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
John H. Beach	New York City	
Henry W. Eaton	New York City	
James H. Smith	New York City	
Edward W. Sheldon	New York City	
Geo. Warren Smith	New York City	
Chas. G. Thompson	New York City	
W. H. M. Pusey	Council Bluffs, Iowa	

Total number of stockholders at date of last election?

Two hundred and thirty-three.

Date of last meeting of stockholders for election of directors?

May 17, 1892.

Give post office address of general office.

43 Wall Street, New York City.

Give post office address of operating office.

Council Bluffs, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	James H. Smith	31 Nassau St., N. Y. City.
Vice-President	Henry W. Eaton	43 Wall St., N. Y. City.
Secretary	Edward W. Sheldon	43 Wall St., N. Y. City.
Treasurer	Henry W. Eaton	43 Wall St., N. Y. City.
General Solicitor	Theodore Sheldon	99 Randolph St., Chicago.
Auditor	W. L. Redison	Council Bluffs, Iowa.
General Manager	F. M. Gault	Council Bluffs, Iowa.
General Superintendent	A. E. Buchanan	Warberry, Missouri.
Superintendent of Telegraph	G. C. Kinsman	Decatur, Illinois.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 8,297.24
Due from agents	10,051.13
Net traffic balances due from other companies	29,674.61
Due from solvent companies and individuals	8,561.80
Balance—current liabilities	90,928.92
Total	\$ 144,423.70
Materials and supplies on hand	\$24,327.37

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Loans and bills payable	\$ 50,212.54
Audited vouchers and accounts	59,421.41
Wages and salaries	24,000.05
Matured interest coupons unpaid, including coupons due July 1	10,830.00
Total	\$ 144,423.70

COST OF ROAD EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	NOT INCLUDED IN OPERATING EXPENSES. Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION.....	\$.....	\$.....	\$.....	\$7,422,865.15	\$.....	\$.....
Bridges and trestles.....	\$.....	\$.....	\$43,000.00	\$.....	\$.....	\$.....
Ties.....	\$.....	\$.....	25,964.39	\$.....	\$.....	\$.....
Total construction.....	\$.....	\$.....	\$75,964.39	\$.....	\$.....	\$.....
Grand total cost construction, equipment, etc.....	\$.....	\$.....	\$.....	\$7,492,869.15	\$7,512,845.69	\$1,812.73
Total cost construction, equipment, etc.—State of Iowa.....	\$.....	\$.....	\$.....	\$6,778.00	\$1,419,131.77	\$3,455,910.40
						\$1,812.75

Upon reorganization the present company took the road and equipment at \$7,250,000.00, consequently construction and equipment are inseparable. We do not know, and have no way of ascertaining, the cost of each.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
RAILROAD LINE REPRESENTED BY CAPITAL STOCK— Omaha & St. Louis Railway	Council Bluffs, Iowa	Pattonsburg, Mo	145	
Total			145	

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	23,130	100.00	\$ 2,313,000.00	\$ 2,313,000.00	None.	
Preferred	22,200	100.00	\$ 2,220,000.00	\$ 2,220,000.00	None.	
Total	45,330	100.00	\$ 4,533,000.00	\$ 4,533,000.00		

In reorganization holders of Omaha division first mortgage bonds received for each \$1,000 bond \$1,140 in new four per cent bonds, \$900 in six per cent non-commutation preferred stock, and \$1,000 in common stock, which common stock is deposited in trust for three years.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amounts issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount paid during year.
First mortgage—36-year gold bonds.	1867 Jan. 1, 1907	1907	\$ 2,717,000.00	\$ 2,717,000.00	\$ 2,717,000.00					
Second mortgage bonds @ .75	1890 May 1, 1946	1946	\$ 50,000.00	\$ 51,000.00	\$ 51,000.00	\$ 38,250.00	5	June, Dec. 1	\$ 2,550.00	\$ 3,450.00
Funded interest certificates*	1894 Jan. 1, 1914	1914		\$ 271,700.00			5	Jan., July 1	\$ 13,365.00	\$ 8,782.50
Grand total.			\$ 3,267,000.00	\$ 2,768,000.00	\$ 2,768,000.00	\$ 38,250.00			\$ 16,135.00	\$ 13,232.50

* Were issued for interest coupons on first mortgage bonds due January 1, 1893, inclusive.

* Funded.

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.	\$ 2,768,000.00	\$ 2,768,000.00	\$ 16,135.00	\$ 13,232.50
Total.	\$ 2,768,000.00	\$ 2,768,000.00	\$ 16,135.00	\$ 13,232.50

RECAPITULATION.
A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	APPORTIONMENT.			AMOUNT PER MILE OF ROAD.		REMARKS.
	Total amount outstanding.	To rail-roads.	To other proper-ties.	Miles.	Amount.	
Capital stock.....	\$ 2,500,000.00	\$ 2,500,000.00		145	\$ 17,241.38	
Bonds.....	\$ 4,750,000.00	\$ 4,750,000.00		145	\$ 32,896.55	
Total.....	\$ 7,250,000.00	\$ 7,250,000.00		145	\$ 50,137.93	

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Paid up debt.	Current liabilities.	AMOUNT PER MILE OF ROAD.	
				Miles.	Amount.
Omaha & St. Louis Railway Company.....	\$ 4,532,500.00	\$ 2,788,000.00	\$ 95,628.02	145	\$ 51,015.73
Total.....	\$ 4,532,500.00	\$ 2,788,000.00	\$ 95,628.02	145	\$ 51,015.73

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 575,308.86
Less operating expenses.....	499,635.42
Income from operation.....	\$ 75,673.44
Total income.....	\$ 75,673.44
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 16,135.00
Taxes.....	16,392.48
Total deductions from income.....	\$ 32,527.48
Net income.....	\$ 43,145.96
Surplus from operations of year ending June 30, 1892.....	\$ 43,145.96
Surplus on June 30, 1891.....	96,598.68
Surplus on June 30, 1892.....	\$ 139,744.64

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 57,167.00	\$ 7.20	
Tickets redeemed.....		238.47	
Excessive fares refunded.....			
Total deductions.....		\$ 245.70	
Total passenger revenue.....			\$ 56,912.29
Mail.....	\$ 13,548.86		
Express.....	3,693.84		
Extra baggage and storage.....	718.74		
Other items.....	193.20		
Total passenger earnings.....			\$ 75,065.90
FREIGHT—			
Freight revenue.....	\$ 192,494.78		
Overcharge to shippers.....		\$ 2,004.00	
Other repayments.....		4.64	
Total deductions.....		\$ 2,008.64	
Total freight revenue.....			\$ 190,586.14
Total freight earnings.....			\$ 190,586.14
Total passenger and freight earnings.....			\$ 264,642.97
Total gross earnings from operation—Iowa.....			\$ 264,642.97
Total gross earnings from operation—entire line.....			\$ 575,308.86

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

Pacific Express Company pay 1/4 first-class freight rates on all business handled by them. Do all kinds of business usually done in car or passenger trains.

MAILS.

United States government pay \$7,566.95 per quarter; use one mail car each way daily.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Pullman Palace Car Company run sleeping cars. They have all the revenue and keep cars in repair. Railway company pays any damage done cars and three cents per mile for use of same; also supply oil and fuel.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Have through billing arrangements with various railroads, dividing revenue on mileage basis.

TELEGRAPH COMPANIES.

Western Union Telegraph Company own telegraph line. Railway company furnish operators and keep line in repair. Railroad business free.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of road way	\$ 10,146.31	\$ 28,500.07	\$ 38,646.38
Repairs of bridges and culverts	1,306.50	2,115.02	3,421.52
Repairs of fences, road-crossings, signs and cattle guards	700.21	3,470.47	4,170.68
Repairs of buildings	650.44	494.54	1,144.98
Repairs of telegraph	124.28	300.38	424.66
Other expenses	56.37	350.38	406.75
Total	\$ 12,530.81	\$ 35,720.86	\$ 48,251.67
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 2,427.67	\$ 40,640.01	\$ 43,067.68
Repairs and renewals of passenger cars	2,180.78	—	2,180.78
Repairs and renewals of freight cars	301.60	1,880.50	2,182.10
Shop machinery, tools, etc.	—	—	—
Total	\$ 4,910.05	\$ 42,520.51	\$ 47,430.56
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 7,190.10	\$ 40,090.80	\$ 47,280.90
Fuel for locomotives	8,492.70	44,000.50	52,493.20
Water supply for locomotives	1,590.31	4,511.50	6,101.81
Water supply for passenger cars	401.82	2,527.07	2,928.89
All other supplies for locomotives	4,738.75	24,819.86	29,558.61
Wages of other trainmen	1,383.36	4,993.47	6,376.83
Wages of switchmen, flagmen, and watchmen	2,021.60	7,295.77	9,317.37
Expenses of telegraph, including train dispatchers and operators	1,009.05	5,800.10	6,809.15
Wages of station agents, clerks and laborers	\$ 3,895.04	\$ 21,645.47	\$ 25,540.51
Station supplies	766.67	795.40	1,562.07
Switching charges—balance	5,245.11	27,336.19	32,581.30
Car mileage—balance	713.36	4,469.74	5,183.10
Loss and damage	280.00	6,970.54	7,250.54
Injuries to persons	1,736.42	6,272.75	8,009.17
Other expenses	—	—	—
Total	\$ 42,001.24	\$ 222,354.78	\$ 264,356.02

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	\$ 1,832.50	\$ 5,577.25	\$ 7,409.75
Salaries of clerks	2,336.76	5,179.12	7,515.88
General office expenses and supplies	77.30	124.27	201.57
Agents, including salaries and rent	144.29	825.00	969.29
Advertising	14.65	52.63	67.28
Commissions	2,652.20	1,560.90	4,213.10
Insurance	456.19	1,684.19	2,140.38
Losses for tracks, yards, and terminals	5,530.64	0,153.80	5,684.44
Losses not otherwise provided for	378.20	1,365.11	1,743.31
Legal expenses	2,508.18	9,154.56	11,662.74
Stationery and printing	478.94	1,738.17	2,217.11
Other general expenses	590.00	2,150.11	2,740.11
Total	\$ 13,900.51	\$ 42,510.90	\$ 56,411.41
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 12,530.81	\$ 35,720.86	\$ 48,251.67
Maintenance of equipment	4,910.05	42,520.51	47,430.56
Conducting transportation	25,550.38	144,113.41	169,663.79
General expenses	13,900.51	42,510.90	56,411.41
Grand total	\$ 57,891.75	\$ 422,865.74	\$ 480,757.49
Percentage of expenses to earnings—entire line	86.85		
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 8,966.32	\$ 32,160.00	\$ 41,126.32
Maintenance of equipment	3,570.31	31,151.65	34,721.96
Conducting transportation	19,320.02	106,877.20	126,197.22
General expenses	6,394.32	19,590.17	25,984.49
Total	\$ 48,251.07	\$ 189,779.02	\$ 238,030.09
Percentage of expenses to earnings—Iowa	86.85		

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$ 1,512,885.13	\$ 1,512,885.13	\$ 1,512,885.13	\$ 1,512,885.13	—	—
Cost of equipment	30,300.00	30,300.00	48,824.78	48,824.78	18,524.78	—
Cash and current assets	—	—	—	—	—	—
OTHER ASSETS—						
Materials and supplies	30,421.47	30,421.47	24,507.27	24,507.27	—	5,914.20
Grand total	\$ 1,569,710.13	\$ 1,569,710.13	\$ 1,586,217.18	\$ 1,586,217.18	\$ 16,507.05	\$ 16,507.05
SECURITY FOR FUNDED DEBT.						
CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.		Amount of mortgage per mile of line.	
	FROM—	TO—				
First mortgage	Council Bluffs, Ia.	Patonsburg, Mo.	145	\$ 18,000.00	None	None
Second mortgage	Council Bluffs, Ia.	Patonsburg, Mo.	145	351.72	None	None

* 4 per cent 50-year gold bonds.

* 4 per cent 50-year gold bonds.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$ 4,583,500.00	\$ 4,583,500.00	\$ 4,583,500.00	\$ 4,583,500.00		
Funded debt.....	2,768,000.00	2,768,000.00	2,768,000.00	2,768,000.00		
Current liabilities.....	110,497.94	144,432.70	144,432.70	144,432.70	34,015.76	
Accrued interest on funded debt not yet payable.....	212.36	212.50	212.50	212.50		
Prepaid interest on funded debt not yet payable.....	96,598.00	130,744.64	130,744.64	130,744.64	43,145.96	
Profit and loss.....						
Grand total.....	\$ 7,508,710.12	\$ 7,508,710.12	\$ 7,508,710.12	\$ 7,508,710.12	77,141.72	

RENTALS PAID

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Main line.....	Council Bluffs, Iowa.....	C. M. & St. P. Ry. Co.....	\$ 950.00	
Stock yards track.....	Council Bluffs, Iowa.....	C. B. & Q. R. Co.....	188.40	
Total.....				\$ 1,138.40
TERMINALS—				
Freight transfer.....	Council Bluffs, Iowa.....	Union Pacific Ry. Co.....	\$ 6,000.00	
Union passenger depot.....	Council Bluffs, Iowa.....	Union Pacific Ry. Co.....	4,400.00	
Union depot.....	Pattonburg, Mo.....	Wabash R. R. Co.....	152.26	
Total.....				\$ 10,552.26
Grand total rents.....				\$ 11,690.66

We have paid C. M. & St. P. Ry., for rent of main line, \$100.00 per month up to January 31, 1892, and \$50.00 per month since that time.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	63,191	
Number of passengers carried one mile.....	2,434,680	
Average distance carried.....	38.529	
Total passenger revenue.....	\$ 56,941.59	
Average amount received from each passenger.....	.90.110	
Average receipts per passenger per mile.....	.02.389	
Estimated cost of carrying each passenger one mile.....	.01.650	
Total passenger earnings.....	75,055.93	
Passenger earnings per mile of road.....	1,130.23.776	
Passenger earnings per train mile.....	1.52.667	
FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue.....	249,350	
Number of tons carried one mile.....	28,561.848	
Average distance haul of one ton.....	82.673	
Total freight revenue.....	\$ 189,566.14	
Average amount received for each ton of freight.....	.70.032	
Average receipts per ton per mile.....	.064	
Estimated cost of carrying one ton one mile.....	.064	
Total freight earnings.....	189,566.14	
Freight earnings per mile of road.....	2,829.643.72	
Freight earnings per train mile.....	1.06.562	
PASSENGER AND FREIGHT—		
Passenger and freight revenue.....	\$ 246,527.43	
Passenger and freight revenue per mile of road.....	3,679.51.388	

Passenger and freight earnings.....	\$ 264,642.07
Passenger and freight earnings per mile of road.....	3,940.88.104
Gross earnings from operation.....	264,642.07
Gross earnings from operation per mile of road.....	3,940.88.104
Expenses.....	229,822.30
Expenses per mile of road.....	3,430.35.284

TRAIN MILEAGE—

Miles run by passenger trains.....	49,163
Miles run by freight trains.....	177,912

Total mileage trains earning revenue.....	227,075
Miles run by switching trains.....	47,737
Miles run by construction and other trains.....	4,582

Grand total train mileage.....	279,394
Mileage of loaded freight cars—north or east.....	940,736
Mileage of loaded freight cars—south or west.....	1,000,881
Mileage of empty freight cars—north or east.....	578,237
Mileage of empty freight cars—south or west.....	403,224
Average number of freight cars in train.....	17
Average number of loaded cars in train.....	11.48
Average number of empty cars in train.....	5.52
Average number of tons of freight in train.....	169.48
Average number of tons of freight in each loaded car.....	13.91

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	119,664	
Number of passengers carried one mile.....	4,630,342	
Average distance carried.....	41.222	
Total passenger revenue.....	\$ 123,785.43	
Average amount received from each passenger.....	1.04.497	
Average receipts per passenger per mile.....	.02.511	
Estimated cost of carrying each passenger one mile.....	.01.772	
Total passenger earnings.....	163,165.07	
Passenger earnings per mile of road.....	1,135.27.621	
Passenger earnings per train mile.....	1.52.661	
FREIGHT TRAFFIC—		
Number of tons carried of freight earning revenue.....	342,065	
Number of tons carried one mile.....	62,969.215	
Average distance haul of one ton.....	114.3	
Total freight revenue.....	\$ 412,143.79	
Average amount received for each ton of freight.....	.76.032	
Average receipts per ton per mile.....	.064	
Estimated cost of carrying one ton one mile.....	.064	
Total freight earnings.....	412,143.79	
Freight earnings per mile of road.....	2,842.37.597	
Freight earnings per train mile.....	1.06.562	

PASSENGER AND FREIGHT—

Passenger and freight revenue.....	\$ 535,929.21
Passenger and freight revenue per mile of road.....	3,666.06.354
Passenger and freight earnings.....	575,308.56
Passenger and freight earnings per mile of road.....	3,664.64.731
Gross earnings from operation.....	575,308.56
Gross earnings from operation per mile of road.....	3,967.64.731
Expenses.....	459,635.42
Expenses per mile of road.....	3,445.76.132

TRAIN MILEAGE—

Miles run by passenger trains.....	196,875
Miles run by freight trains.....	386,766

Total mileage trains earning revenue.....	483,641
Miles run by switching trains.....	169,777
Miles run by construction and other trains.....	9,961

Grand total train mileage.....	663,379
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REPORT OF RAILROAD COMMISSIONERS.

Mileage of loaded freight cars—north or east.....	2,064,643
Mileage of loaded freight cars—south or west.....	2,371,480
Mileage of empty freight cars—north or east.....	1,257,537
Mileage of empty freight cars—south or west.....	879,291
Mileage of empty freight cars in train.....	17
Average number of loaded cars in train.....	11.48
Average number of empty cars in train.....	5.32
Average number of tons of freight in train.....	160.48
Average number of tons of freight in each loaded car.....	13.991

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight origina- tion on this road, whole tons.	Freight received from connecting lines, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—	19,381	162,114	181,495	38.04
Grain.....	98	562	660	.31
Flour.....	20	21	41	.01
Hay.....	1,275	4,558	5,833	1.15
Fruit and vegetables.....				
PRODUCTS OF ANIMALS—	13,868	8,261	22,229	4.60
Live stock.....		15,064	15,064	3.15
Other packing-house products.....	150		150	.03
Poultry, game and fish.....				
PRODUCTS OF MINES—		4,426	4,426	.93
Anthracite coal.....		153,675	153,675	32.31
Bituminous coal.....		9,301	9,301	1.95
Coke.....		3,300	3,300	.71
Ores.....	1,442	1,292	2,734	.57
Stone, sand and other like articles.....				
PRODUCTS OF FOREST—		19,000	19,000	4.00
Lumber and wood.....				
MANUFACTURES—		3,446	3,446	.74
Petroleum and other oils.....		2,659	2,659	.56
Sugar.....		8,784	8,784	1.85
Other castings and machinery.....	19	1,823	1,842	.39
Cement, brick and lime.....		2,730	2,730	.57
Agricultural implements.....		1,490	1,490	.31
Wagons, carriages, tools, etc.....		991	991	.21
Wines, liquors and beers.....		574	574	.12
Salt.....	7,532	28,668	36,200	7.47
MERCHANDISE.....	45,018	422,115	467,133	100.00
Total tonnage—Iowa.....	83,623	459,042	542,665	
Total tonnage—entire line.....				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING THE YEAR.

KIND.	Number.	Average price at distribut- ing point.
Oak.....	27,911	.48
Total.....	27,911	.48

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total man's contribution.	Average daily compensation.
General officers.....	184	375.00	5,344.00	9.12
General office clerks.....	450	1,450.00	3,645.91	2.53
Superintendent's office clerks (54).....	138	375.00	1,150.00	3.06
Commercial agent.....	1	30.00	541.50	4.77
Station agents (15).....	11,96	4,365.40	8,922.69	1.84
Other station men (6).....	532	2,014.80	4,419.88	2.19
Engineers.....	22,69	3,496.25	13,121.53	3.75
Firemen (26).....	22,69	3,390.00	7,265.78	2.85
Conductors (15).....	14	2,135.78	7,474.77	3.50
Other trainmen.....	23,17	4,014.36	19,281.30	2.25
Manchists (9).....	7,82	2,025.84	1,846.72	1.39
Carpenters.....	138	458.16	1,087.77	2.27
Other shopmen (37).....	36,80	12,618.72	19,768.72	1.87
Section foremen (12).....	11,90	3,744.48	5,792.00	1.81
Other trackmen (58).....	57,50	20,422.36	22,494.72	1.10
Switchmen, bagmen and watchmen (6).....	5,52	1,777.76	4,175.25	2.43
Telegraph operators and dispatchers (5).....	4,02	4,426.80	3,058.47	1.12
All other employees and laborers (10).....	48,56	9,965.18	13,569.17	2.30
Total (including general officers)—Iowa (286).....	303,88	70,683.14	136,730.20	1.94
Less general officers.....	184	375.00	5,344.00	9.12
Total (excluding general officers)—Iowa.....	394.04	70,107.22	131,386.20	1.88
DISTRIBUTION OF ABOVE—				
General administration.....	8,28	2,445.36	10,290.67	4.21
Maintenance of way and structures.....	88,22	30,968.82	42,706.80	1.42
Maintenance of equipment.....	46,60	15,102.72	25,761.27	1.70
Conducting transportation.....	123,28	23,065.54	59,030.57	2.51
Total (including general officers)—Iowa.....	395,86	70,683.14	136,730.20	1.94
Less general officers.....	184	375.00	5,344.00	9.12
Total (excluding general officers)—Iowa.....	394.04	70,107.22	131,386.20	1.88
Total (including general officers)—entire line.....	578	135,020.00	297,389.75	1.94

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Soft wood— cords.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,364	53	1,561	41,690	75.82
Freight.....	11,564	181	11,667	156,739	148.75
Switching.....	860	35	965	47,577	56.15
Construction.....	424	9	438	11,501	73.15
Total.....	14,417	252.5	14,568.56	258,067	125
Average cost at distributing point.....		\$ 1.90	1.75		

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Falling from trains and engines.....	1						1	
Total.....	1						1	

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract.	Line operated under other arrangements.	Total mileage operated.	New line constructed during year.	RAILS.	
	Branches and spurs.	Main line.							Iron.	Steel.
Miles of single track.	145									145
Miles of yard track and sidings.		145								145
Total mileage operated (all tracks).							145			

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract.	Line operated under other arrangements.	Total mileage operated.	New line constructed during year.	RAILS.	
	Branches and spurs.	Main line.							Iron.	Steel.
Missouri.		145					145			145
Total mileage operated (single track).							145			

STATE OR TERRITORY.

C. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract.	Line operated under other arrangements.	Total mileage owned.	New line constructed during year.	RAILS.	
	Branches and spurs.	Main line.							Iron.	Steel.
Missouri.		145					145			145
Total mileage owned (single track).							145			

OMAHA & ST. LOUIS RAILWAY COMPANY.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.						
Freight.						
Switching.						
Total locomotives.						
CARS IN PASSENGER SERVICE—						
First-class passenger cars.						
Combination passenger cars.						
Baggage, express and postal cars.						
Total.						
CARS IN FREIGHT SERVICE—						
Box cars.						
Flat cars.						
Stock cars.						
Coal cars.						
Total.						
CARS IN COMPANY'S SERVICE—						
Derail cars.						
Carhouse cars.						
Other road cars.						
Total.						
Total cars owned.						
Grand total cars.						

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Armour Refrigerator Line.	Live Poultry Transportation Company.
American Refrigerator Transit Company.	Merchants Dispatch Transportation Co.
Anglo-American Refrigerator Car Company.	Mattoon Manufacturing Company.
Arns Palace Horse Car Company.	Manhattan Tank Line Company.
Burn Line.	Midland Line.
Burton Stock Car Company.	National Lined Oil Company.
Canada Southern Line.	National Oil Company.
Canada Cattle Car Company.	New England Car Company.
Chicago Refrigerator Car Company.	National Dispatch Line.
Cold Blast Transit Company.	Pittsburg & Toledo Dispatch.
Commercial Express Line.	Pearless Tank Line.
Consolidated Tank Line.	Polar Refrigerator Car Company.
California Fruit Transit Company.	Red Line Transit Company.
Canadian Pacific Dispatch.	St. Charles Car Company.
Cupples, Samuel, Wooden Ware Company.	St. Louis Refrigerator Car Company.
Dold, Jacob & Son.	Street's Stable Car Line.
Empire Line.	Swift Refrigerator Line.
Erie Dispatch.	Southern Iron Car Line.
Groesman Palace Horse Car Company.	Silverlorn Company.
Great Eastern Line.	Scotfield, Shurmer & Teagle.
Havens, C. B. & Co.	Southern Dispatch Lumber Line.
Hicks Tunnel Line.	Union Tank Line.
International Oil Works.	Union Refrigerator Transit Company.
Indiana Steel Company.	Waverly Oil Company.
Kansas City Dressed Beef Line.	Washington Refining Company.
Kansas City Refrigerator Car Company.	White Line.
Kansas Manufacturers Dispatch.	Wood, W. P.

CHARACTERISTICS OF ROAD.

FROM—	TO—	WORKING DIVISIONS OR BRANCHES.				ALIGNMENT.				PROFILE.			
		Miles.		Number of curves.		Aggregate length of curved line—miles.		Length of straight line—miles.		Number.		Aggregate length of ascending grades—miles.	
Patterson, Mo	Council Bluffs, Iowa	14	14	41.5	103.5	68	2,470	37.5	50	3,544	96.5		
Total		145	221	41.5	103.5	68	2,470	37.5	50	3,544	96.5		

BRIDGES, TRELSIES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.		Number.		Minimum length—feet, in.		Maximum length—feet, in.		ITEM.		Number.		Minimum length—feet, in.		Maximum length—feet, in.		Height of above rail above foot—feet, in.	
BRIDGES—										OVERHEAD RAILWAY CROSSING—							
Wooden		4		425		70		140		Total						1	
Total		4		425		70				OVERHEAD RAILWAY CROSSING—						1	
Trestles		140		13,268		8		466		Total						1	

Gauge of track, 4 feet 8½ inches; 67 miles.

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

None.

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT

Wire of line.	Wire of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
ET	225	Western Union Telegraph Co.	Western Union Telegraph Co.

STATE OF IOWA.
COUNTY OF POTTAWATTAMIE.

We, the undersigned, F. M. Gault, General Manager, and W. L. Redison, Auditor, of the Omaha & St. Louis Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. M. GAULT,
General Manager.
W. L. REDISON,
Auditor.

Subscribed and sworn to before me this 11th day of September, 1902.

LOUIS F. MURPHY,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

OMAHA & ST. LOUIS RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa—None.

Division superintendents for Iowa—

A. E. Buchanan, Superintendent entire line; office at Stanberry, Mo.

Page 11. Total mileage owned in Iowa, main line, single track... 67

Grand total, Iowa mileage... 67.00

Miles of yard track and sidings in Iowa... 13.08

Total mileage operated in Iowa... 80.08

Page 17. Capital stock representing road in Iowa—	
Common	\$ 1,053,980.00
Preferred	1,051,430.00
Total	\$ 2,085,410.00
Amount per mile of road (67 miles)	31,125.52
Number of shares	45,935
Page 19. Funded debt representing road in Iowa	\$ 1,253,280.00
Page 20. Cost of the property in Iowa if belonging to more than one corporation, owned, leased or operated, the cost of each separately	\$ 2,455,910.40
Page 35. Net earnings per train mile, passenger trains, Iowa	1.52.667
Net earnings per train mile, freight trains, Iowa	1.06.562
Page 45. Operating expenses, per train mile, passenger trains— Iowa	31.721
Operating expenses, per train mile, freight trains, Iowa	1.96.597
Operating expenses, per train mile of road, Iowa (67 miles)	3,439.33
Taxes in Iowa	8,330.85
Interest on bonded debt in Iowa	4,422.10
Page 60. Average number of tons of freight in each car when shipped in car lots	About 16 tons.
Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	
	OWNED. TOTAL
1—Number of passenger cars	2.30 2
2—Number of baggage, mail and express cars	1.84 1.84
3—Number of box freight cars	153.00 153.00
4—Number of stock cars	27.00 27.00
5—Number of platform and coal cars	45.00 45.00
6—Number of other cars	6.00 6.00
7—Total number of cars	245.14 245.14
8—Number of locomotives	7 7
Page 79. Fencing in Iowa—	
Miles of fencing on your road in Iowa	67

STATE OF IOWA,
COUNTY OF POTTAWATTAMIE, 188.

We, the undersigned, F. M. Gault, General Manager, and W. L. Bedison, Auditor, of the Omaha & St. Louis Railway Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

F. M. GAULT,
General Manager.
W. L. BEDISON,
Auditor.

Subscribed and sworn to before me this 14th day of October, 1892.

LOUIS F. MURPHY,
Notary Public.

ANNUAL REPORT

OF THE

PRAIRIE DU CHIEN & MCGREGOR RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report:
Prairie du Chien & McGregor Railway.

Date of organization:
October 10, 1872.

Under laws of what Government State, or Territory organized? If more than one, name all;
give reference to each statute and all amendments thereof.
Wisconsin: General Law, Chap. 87, Sec. 1830.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Thomas C. Lawler	Prairie du Chien, Wis.	November 9, 1892.
James Lawler	Prairie du Chien, Wis.	
John D. Lawler	Mitchell, South Dakota	
Dan. W. Lawler	St. Paul, Minn.	
Joseph C. Lawler	Sioux City, Iowa	

Total number of stockholders at date of last election?
Five.

Date of last meeting of stockholders for election of directors?
November 9, 1891.

Give post office address of general office:
Prairie du Chien, Wis.

Give post office address of operating office:
Prairie du Chien, Wis.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Thos. C. Lawler	Prairie du Chien, Wis.
Vice-President	John D. Lawler	Prairie du Chien, Wis.
Treasurer	Thos. C. Lawler	Prairie du Chien, Wis.

REPORT OF RAILROAD COMMISSIONERS.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line of each road named.	Miles of line for each class of road named.
	FROM—	TO—		
Prairie Du Chien & McGregor Railway.....	Prairie Du Chien, Wis.	North McGregor, Ia.	2.6	2.6
Total mileage operated.....			2.6	2.6

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To railroads.	To other prop- ties.	Miles.	Amount.
Capital stock.....	\$ 100,000.00	\$ 100,000.00	\$	2.00	\$ 50,000.00
Total.....	\$ 100,000.00	\$ 100,000.00	\$	2.00	\$ 50,000.00

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED,
THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Grand total.....	\$ 100,000.00	\$ None	\$ None	\$ 100,000.00	2.00	\$ 50,000.00

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30,		Cost per mile.
	included in operating expenses.	NOT INCLUDED IN OPERATING EXPENSES.			1901.	1902.	
		Charged to income account	Charged to construction or equipment.				
		to improve.					
CONSTRUCTION.....	None	None	None		\$ 100,000	\$ 100,000	\$ 50.00
Total construction.....	None	None	None		\$ 100,000	\$ 100,000	\$ 50.00
EQUIPMENT.....	None	None	None		\$ 100,000	\$ 100,000	\$ 50.00
Total equipment.....	None	None	None		\$ 100,000	\$ 100,000	\$ 50.00
Grand total cost construction, equipment, etc.....	None	None	None		\$ 100,000	\$ 100,000	\$ 50.00
Total cost construction, equipment, etc., State of Iowa—on mileage basis.....					\$ 12,500	\$ 12,500	\$ 50.00

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total pay value authorized.	Total amount issued and out-stand- ing.	Amount.		DIVIDENDS PAID DURING THE YEAR.
					Date.		
CAPITAL STOCK—Common.		1,000,000.00	100,000,000.00	100,000,000.00	\$	25,481.22	
Total		1,000,000.00	100,000,000.00	100,000,000.00	\$	25,481.22	
BALANCE OF PAYMENT FOR CAPITAL STOCK							
ISSUED FOR CONSTRUCTION—Common.	Number of shares issued during the year.	Cash realized on amount issued during the year.	Total number of shares issued.	Total cash realized.	REMARKS.		
Total							
ISSUED FOR CONSTRUCTION—Common.							
Total							

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of bridges and culverts.....			1,000.00
Total.....			1,000.00
CONDUCTING TRANSPORTATION—			
Wages of engineers and firemen.....			2,460.59
Wages of other trainmen.....			2,040.00
Wages of switchmen, flagmen and watchmen.....			11,308.91
Clerks and laborers.....			700.00
Station supplies.....			1,300.00
Other expenses.....			600.00
Coal used by draw bridge engines.....			19,528.43
Total.....			27,638.93
GENERAL EXPENSES—			
Salaries of officers.....			315.00
Insurance.....			132.15
Other general expenses.....			17,467.35
Total.....			17,914.50
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....			1,000.00
Conducting transportation.....			27,638.93
General expenses.....			17,914.50
Grand total.....			46,553.43
Percentage of expenses to earnings—entire line.....			50
OPERATING EXPENSES—STATE OF IOWA—Mileage basis, 15—			
Maintenance of way and structures.....			225.00
Maintenance of equipment.....			2,454.80
Conducting transportation.....			2,183.29
General expenses.....			4,793.19
Total.....			9,666.28
Percentage of expenses to earnings—Iowa.....			50

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 64,506.15
Less operating expenses.....	38,800.26
Income from operation.....	\$ 25,705.89
Total income.....	\$ 25,705.89
DEDUCTIONS FROM INCOME—	
Taxes.....	1,111.35
Total deductions from income.....	\$ 1,111.35
Net income.....	\$ 24,594.54
Dividends, 25.42 per cent. common stock.....	25,481.22
Total.....	\$ 24,594.54

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of property.	Line operated under lease.	Line operated under contract, etc.	Line operated under track lease rights.	Total mileage operated.	New line constructed during year.	Iron.	Steel.	RAILS.
Miles of single track.....	2.00								2.00		
Total mileage operated (all tracks).....	2.00								2.00		

BRIDGES, TRESTLES, TUNNELS, ETC.—ENTIRE LINE.

ITEM.	Number.	Assemblable.	Minumum length.	Maximum length.	Number.	ITEM.	Number.	Total.
Timber—						OVERHEAD HIGHWAY CROSSENGS—		
Wooden.....	1	100.00				Bridges.....		
Total.....	1	100.00						

Gauge of track, 4 feet, 8 1/2 inches; 2 miles.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of payments, etc.	Actual earnings.
Gross earnings from operation (on basis of one-eighth mileage)—Iowa.....	\$ 8,087.27	\$.....	\$ 8,087.27
Gross earnings from operation—entire line.....	\$ 64,698.15	\$.....	\$ 64,698.15

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$.....	\$ 100,000.00	\$.....	\$ 100,000.00	\$.....	\$.....
Cash and current assets.....	\$.....	2,623.42	\$.....	None	2,623.42	
Grand total.....	\$.....	\$ 102,623.42	\$.....	\$ 100,000.00	\$ 2,623.42	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$.....	\$ 100,000.00	\$.....	\$ 100,000.00	\$.....	\$.....
Current liabilities.....	\$.....	2,623.42	\$.....		2,623.42	
Grand total.....	\$.....	\$ 102,623.42	\$.....	\$ 100,000.00	\$ 2,623.42	

STATE OF WISCONSIN.
COUNTY OF CRAWFORD, ss.

I, the undersigned, Thos. C. Lawler, President and Treasurer, of the Prairie du Chien & McGregor Railway Company, on my oath do severally say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

THOS. C. LAWLER,
President.
THOS. C. LAWLER,
Treasurer.

Subscribed and sworn to before me this 12th day of September, 1892.

L. F. S. VIELE,
Notary Public.

SUPPLEMENTAL REPORT

OF THE
PRAIRIE DU CHIEN & MCGREGOR RAILWAY COMPANY,
TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 11. Total mileage owned in Iowa, main line, single track.....	25
Grand total, Iowa mileage.....	25
Page 17. Capital stock representing road in Iowa—	
Common.....	\$ 12,500.00
Total.....	\$ 12,500.00
Amount per mile of road.....	50,000.00
Number of shares.....	125
Page 25. Cost of property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$ 12,500.00
The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business.....	12,000.00

STATE OF WISCONSIN.
COUNTY OF CRAWFORD, ss.

I, the undersigned, Thos. C. Lawler, President and Treasurer of the Prairie du Chien & McGregor Railway Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

THOS. C. LAWLER,
President.
THOS. C. LAWLER,
Treasurer.

Subscribed and sworn to before me this 26th day of September, 1892.

L. F. S. VIELE,
Notary Public.

ANNUAL REPORT

OF THE

SIOUX CITY & NORTHERN RAILROAD COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?
Sioux City & Northern Railroad.Date of organization?
September 26, 1887.Under laws of what government, state or territory organized? If more than one, name all:
give reference to each statute and all amendments thereof.

Incorporated under laws of Iowa, title 9, chapter 1, Code of 1874; complied with laws of territory of Dakota, chapter 2, article 17, Code of 1887. Complied with laws of Minnesota, chapters 225 and 1254, general laws Minnesota, 1889.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. C. Hills.....	Sioux City, Iowa.....	May 11, 1904.
J. E. Rooge.....	Sioux City, Iowa.....	May 11, 1904.
C. L. Wright.....	Sioux City, Iowa.....	May 11, 1904.
E. Hankinson.....	Sioux City, Iowa.....	May 11, 1904.
Jon. Hornick.....	Sioux City, Iowa.....	May 11, 1904.
Vacancy.....	Sioux City, Iowa.....	May 11, 1905.
A. S. Garrison.....	Sioux City, Iowa.....	May 11, 1905.
D. T. Hedges.....	Sioux City, Iowa.....	May 11, 1905.
F. P. Wall.....	Sioux City, Iowa.....	May 11, 1905.

Total number of stockholders at date of last election?
Twelve.Date of last meeting of stockholders for election of directors?
May 11, 1902.

Give post office address of general office.

Sioux City, Iowa.

Give post office address of operating office.

Sioux City, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	A. S. Garrison.....	Sioux City, Iowa.
Secretary and Treasurer.....	D. S. Elliott.....	Sioux City, Iowa.
Assistant to President.....	J. N. Thiergart.....	Sioux City, Iowa.
General Solicitors.....	Wright, Hubbard & Yeomans.....	Sioux City, Iowa.
Auditor.....	George Hills.....	Sioux City, Iowa.
Chief Engineer.....	H. B. Case.....	Sioux City, Iowa.
Acting General Superintendent.....	J. C. Coombs.....	Sioux City, Iowa.
Superintendent of Telegraph.....	F. W. Ackley.....	Sioux City, Iowa.
General Freight Agent.....	C. A. Price.....	Sioux City, Iowa.
General Passenger Agent.....	W. H. McVicker.....	Sioux City, Iowa.
Land Commissioner.....	F. A. Seaman.....	Sioux City, Iowa.

The President performs the duties of General Manager.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount loaned.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 1,925,000.00	\$ 1,925,000.00	\$ 96,000.00	\$ 96,000.00
Total.....	\$ 1,925,000.00	\$ 1,925,000.00	\$ 96,000.00	\$ 96,000.00

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Included in operating expenses.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
		NOT INCLUDED IN OPERATING EXPENSES.	Charged to construction or equipment.			
Construction—						
light of way.....	\$ 2,275.00					
Grading and bridge	81,422.00					
and culvert masonry.....	45,414.52					
Bridges and trestles.....	2,535.21					
Other superstructure.....	6,875.37					
Buildings, furniture						
and fixtures.....	4,022.75					
Shop machinery and	6.00					
tools.....						
Engineering expenses.....	5,969.25					
Terminal facilities						
and elevators.....						
Total construction.....	\$ 156,312.51			\$ 3,360,900.00	\$ 3,517,212.51	
Equipment—						
locomotives.....		\$ 17,400.00				
freight cars.....		29.30				
Total equipment.....		\$ 17,429.30			\$ 17,429.30	
Total cost construction, equipment, etc.—State of Ia.....				\$ 3,360,900.00	\$ 3,534,641.81	\$ 36,437.94

PROPERTY OPERATED

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM —	TO —		
RAILROAD LINE REPRESENTED BY CAPITAL STOCK —				
Sioux City & Northern Railroad Company	Sioux City, Iowa	Garrison, South Dakota	98.21	98.21
PROPRIETARY COMPANIES WHOSE ENTIRE CAPITAL STOCK IS OWNED BY THIS COMPANY.				
Sioux City Terminal Railroad & Warehouse Company	Division Street, Sioux City, Ia.	Douglas Street, Sioux City, Ia.	1.28	1.28
Total mileage operated			99.49	99.49

* Main line.

+ Branches and spurs.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	Amount.	Date.	DIVIDENDS DEPOSITED TO CREDIT OF STOCKHOLDERS FOR THE YEAR.
CAPITAL STOCK —							
Common	14,460	100.00	1,446,000.00	1,446,000.00			
Total	14,460	100.00	1,446,000.00	1,446,000.00			

CAPITAL STOCK—CONTINUED.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	Total cash realized.	REMARKS.
ISSUED FOR CONSTRUCTION —					
Common			14,460		See explanatory remarks below.
Total			14,460		

The 96 miles of Sioux City & Northern Railroad, included in this report were constructed under a contract made by the board of directors with the Sioux City & Northern Railroad Company, a corporation organized under the laws of the State of Iowa, and on the 14th day of December, 1900, the said company was organized and its capital stock was authorized to be sold, fully paid for, in cash, for the purpose of constructing the said railroad, and the said company has since that time been engaged in the construction of the said railroad, and has issued its bonds at the rate of \$15,000.00 per mile, payable in thirty years and bearing 5 per cent interest per annum, and to issue for paid up stock at the rate of \$15,000.00 per mile.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	When paid.	Amount paid during year.
	Date of issue.	When due.					When paid.	
First mortgage	Jan., 1900	Jan., 1920	1,200,000.00	1,200,000.00	1,200,000.00	None	July and Jan., 1901	96,000.00
Grand total			\$ 1,200,000.00	1,200,000.00	1,200,000.00	None		\$ 96,000.00

RECAPITULATION

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
	To rail-roads.	To other proper time.	Miles.	Amount.
Capital stock			96	15,000.00
Bonds			96	20,000.00
Equipment trust obligations			96	35,000.00
Total			96	70,000.00
	Total amount outstanding			
	1,440,000.00	1,440,000.00		
	1,320,000.00	1,200,000.00		
	1,200,000.00	1,200,000.00		
	1,200,000.00	1,200,000.00		

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACK AND RIGHTS EXCLUDED) THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	AMOUNT PER MILE OF ROAD.	
	Miles.	Amount.
Sioux City & Northern Railroad Company	96	15,000.00
Grand total	96	15,000.00
	Total	
	3,260,000.00	3,260,000.00
	Current liabilities	
	Funded debt	
	Capital stock	
	1,440,000.00	1,440,000.00
	1,440,000.00	1,440,000.00

SIOUX CITY & NORTHERN RAILROAD COMPANY.

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INCOME ACCOUNT.

Gross earnings from operation	\$ 429,821.76
Less operating expenses	266,161.30
Income from operation	\$ 163,660.46
Total income	\$ 163,660.46
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	\$ 96,000.00
Rents	37,500.00
Taxes	7,827.28
Permanent improvements	174,452.80
Total deductions from income	\$ 315,810.08
Deficit	\$ 152,149.60
Total	None.
Deficit from operations of year ending June 30, 1892	\$ 152,149.60
Surplus on June 30, 1891	\$ 77,736.81
Deficit on June 30, 1892	\$ 74,367.82

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Due from agents	\$ 32,116.21
Balance—current liabilities	92,657.18
Total	\$ 124,773.39
Materials and supplies on hand	\$ 18,380.36
CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.	
Loans and bills payable	\$ 34,178.19
Unpaid vouchers and accounts	\$ 48,474.98
Wages and salaries	17,173.78
Net traffic balances due to other companies	24,940.54
Total	\$ 124,767.49

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on stock guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Sioux City Terminal Railroad & Warehouse Co.	None	None	\$ 37,500.00	\$ 37,500.00
Total rents	None	None	\$ 37,500.00	\$ 37,500.00

In consideration of the Sioux City Terminal Railroad & Warehouse Company leasing to the Sioux City & Northern Railroad Company its property, tracks, rights and privileges until December 14, 1890, and in consideration of the Sioux City Terminal Railroad & Warehouse Company delivering all its stock to the Sioux City & Northern Railroad Company, the said railroad company agrees to pay as rental the sum of ninety thousand dollars per year, payable quarterly.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of re- turns, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 30,110.15	\$ 331.90	
Tickets redeemed.....		25.84	
Excess fares refunded.....		13.10	
Other repayments.....			
Total deductions.....		\$ 370.84	
Total passenger revenue.....			\$ 30,739.32
Mail.....	\$ 5,418.81		
Express.....	508.75		
Extra baggage and storage.....	353.90		
Total passenger earnings.....			\$ 45,021.03
FREIGHT—			
Freight revenue.....	\$ 300,758.60	\$ 5,604.70	
Overcharge to shippers.....		\$ 5,604.70	
Total deductions.....		\$ 5,604.70	
Total freight revenue.....			\$ 304,753.93
Total passenger and freight earnings.....			\$ 349,724.96
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....	\$ 6,479.66		
Other sources.....	9,493.79		
Total other earnings.....			\$ 15,973.45
Total gross earnings from operation—Iowa.....			\$ 365,698.41
Total gross earnings from operation—entire line.....			\$ 429,852.70

STOCKS OWNED.

NAME.	Total par value	Rate.	Income or divi- dend received.	Valuation.
Sioux City Terminal Railroad & Warehouse Co.....	\$1,000,000.00	None	None	\$ 1,000,000.00
Total.....	\$1,000,000.00			\$ 1,000,000.00

In consideration of the Sioux City & Northern Railroad Company transferring and assign-
ing certain rights and powers granted by the city of Sioux City to the Sioux City & Northern
Railroad Company, and also in consideration of leasing the property of the Sioux City Ter-
minal Railroad & Warehouse Company for the term of ninety-nine years, the Sioux City
Terminal Railroad & Warehouse Company has delivered to the Sioux City & Northern Rail-
road Company its capital stock, amounting to (\$1,000,000.00) one million dollars.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 15,854.45	\$ 10,291.58	\$ 26,146.03
Renewals of rails.....	48.31	31.29	79.50
Repairs of bridges and culverts.....	2,882.41	1,678.31	4,560.72
Repairs of fences, road crossings, signs and cattle guards.....	238.45	154.78	393.23
Repairs of buildings.....	3,666.68	2,976.29	6,642.97
Other expenses, account flood.....	8,217.08	5,534.34	13,751.42
Total.....	\$ 30,447.88	\$ 19,764.59	\$ 50,212.47
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 11,690.95	\$ 7,882.44	\$ 19,573.40
Repairs and renewals of passenger cars.....	3,258.00		3,258.00
Repairs and renewals of freight cars.....		14,806.31	14,806.31
Total.....	\$ 13,949.02	\$ 22,688.75	\$ 36,637.77
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 10,690.27	\$ 13,055.65	\$ 23,745.92
Fuel for locomotives.....	10,236.12	23,235.87	44,471.99
Water supply for locomotives.....	242.75	157.58	400.33
Wages of other trainmen and rent.....	8,156.29	9,156.41	17,312.70
All other train supplies.....	1,639.50	2,995.47	4,634.97
Wages of switchmen, flagmen and watchmen.....	5,018.30	3,257.58	8,275.87
Expense of telegraph, including train dispatchers and operators.....	4,734.01	3,096.49	7,830.50
Wages of station agents, clerks and laborers.....	6,040.52	12,650.90	18,701.42
Station supplies.....	1,512.06	822.79	2,334.85
Switching charges—balance.....		1,517.33	1,517.33
Loss and damage.....	118.23	1,625.75	1,743.98
Injuries to persons.....	271.82	1,678.46	1,950.28
Other expenses.....	303.78	197.19	500.97
Total.....	\$ 54,263.25	\$ 78,660.56	\$ 132,923.81
GENERAL EXPENSES—			
Salaries of officers.....	\$ 5,435.43	\$ 10,870.85	\$ 16,306.28
Salaries of clerks.....	3,173.17	9,516.51	12,689.68
General office expenses and supplies.....	725.84	2,171.52	2,897.36
Agencies, including salaries and rent.....	1,260.74	846.32	2,107.06
Advertising.....	370.60	240.52	611.12
Insurance.....	2,109.08	1,360.07	3,469.15
Rents not otherwise provided for.....	366.51	230.80	597.31
Legal expenses.....	623.58	411.47	1,035.05
Stationery and printing.....	5,464.07	1,369.46	6,833.53
Other general expenses.....	177.40	634.34	811.74
Other general expenses, account flood.....	1,064.20	600.81	1,665.01
Total.....	\$ 18,641.60	\$ 38,922.36	\$ 57,563.96
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 30,447.88	\$ 19,764.59	\$ 50,212.47
Maintenance of equipment.....	13,949.02	22,688.75	36,637.77
Conducting transportation.....	54,263.25	78,660.56	132,923.81
General expenses.....	18,641.60	38,922.36	57,563.96
Grand total.....	\$ 117,311.75	\$ 148,845.25	\$ 266,157.00
Percentage of expenses to earnings—entire line.....	61.92		
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 24,358.30	\$ 15,811.67	\$ 40,169.97
Maintenance of equipment.....	11,151.21	17,918.02	29,069.23
Conducting transportation.....	44,429.60	67,473.16	111,902.76
General expenses.....	14,913.23	22,881.88	37,795.11
Total.....	\$ 94,849.34	\$ 119,073.63	\$ 213,922.97
Percentage of expenses to earnings—Iowa.....	68.23		

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$ 3,360,000.00	\$ 3,360,000.00	\$ 3,334,482.80	\$ 3,334,482.80	\$ 174,482.80	
Cost of equipment.....	None	None	1,000,000.00	1,000,000.00	1,000,000.00	
Stocks owned.....	111,788.37	111,788.37	32,110.31	32,110.31		79,678.06
Cash and current assets.....						
OTHER ASSETS—						
Materials and supplies.....	\$ 29,426.80	\$ 29,426.80	\$ 18,599.56	\$ 18,599.56		\$ 10,827.24
Profit and loss.....	None	None	74,367.82	74,367.82	74,367.82	
Grand total.....	\$ 3,501,215.07	\$ 3,501,215.07	\$ 4,450,950.29	\$ 4,450,950.29	\$ 949,735.22	\$ 0,815.40

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$1,440,000.00	\$ 1,440,000.00	\$ 1,440,000.00	\$ 1,440,000.00		
Funded debt.....	1,920,000.00	1,920,000.00	1,920,000.00	1,920,000.00		
Current liabilities.....	63,464.28	63,464.28	94,767.49	94,767.49	31,303.21	
Accrued interest on funded debt not yet payable.....	None	None	30,000.00	30,000.00	30,000.00	
Bills payable.....	None	None	174,482.80	174,482.80	174,482.80	
Permanent improvement account.....			1,000,000.00	1,000,000.00	1,000,000.00	
Surplus.....	77,750.81	77,750.81				77,750.81
Profit and loss.....						
Grand total.....	\$3,501,215.07	\$ 3,501,215.07	\$ 4,450,950.29	\$ 4,450,950.29	\$ 949,735.22	\$ 77,750.81

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The express business on this road is done by the American Express Company, they paying the following rates on the actual weights, viz: On all local merchandise one and one half first-class freight rate. All foreign merchandise one and one tenth first-class freight rate. On butter, eggs, poultry and other commodities, one and one tenth first-class freight rate based upon the rates in force at the time shipment is made.

MAILS.

The Sioux City & Northern R. R. Co. furnishes mail car with proper conveniences, and delivers mail at terminal and intermediate offices within eighty rods of station house. Compensation allowed by U. S. P. O. Dept. is based upon returns showing amount and character of service for thirty consecutive working days, commencing September 30, 1899 (service commencing July 1, 1900, at the rate of \$6,230.84 per annum, subject to further orders, fines and deductions).

SLEEPING, PARLOR OR DINING CAR COMPANIES.

No contract. The Great Northern Railway Line sleeping and dining cars are run in connection with our through trains, for which the Sioux City & Northern pays the usual mileage rates.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Cars of all transportation companies are allowed to run over the company's line, freight paying the usual tariff rates and receiving usual mileage.

OTHER RAILROAD COMPANIES.

The usual traffic arrangements with connecting lines subject to change from time to time. Exchange traffic contract with St. Paul, Minneapolis & Manitoba Ry. Co.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

Western Union Telegraph Co. owns and operates telegraph line on S. C. & N. H. R. furnish instruments, materials and supplies, and receives revenue from commercial business. Lines are also used by railroad company for the transmission of its own business messages without charge. Line to be kept in repair by railroad company.

OTHER CONTRACTS.

None.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What security mortgaged.
	FROM—	TO—	MILES.				
First mortgage.....	Sioux City	Iowa, Garretson, S. D.	96.00	\$ 20,000.00	*	None	None

* All equipment.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	8	2,504	\$ 18,397.50	\$ 6.51
General office clerks.....	12	6,507	12,688.68	1.95
Station agents.....	15	4,568	8,357.34	1.83
Other station men.....	16	4,506	8,834.49	1.96
Engineers.....	16	3,015	\$ 10,719.22	\$ 3.56
Firemen.....	17	3,048	6,410.16	2.11
Conductors.....	17	1,945	6,080.82	3.13
Other trainmen.....	27	4,570	8,718.18	1.89
Machinists.....	12	2,567	6,522.32	2.49
Carpenters.....	10	3,361	4,000.68	2.10
Other shopmen.....	34	4,058	6,081.20	1.72
Section foremen.....	17	4,509	6,713.83	1.65
Other trackmen.....	58	17,047	\$ 11,585.93	\$ 1.27
Switchmen, flagmen and watchmen.....	15	2,318	7,730.10	3.36
Telegraph operators and dispatchers.....	10	3,186	8,363.72	2.75
All other employees and laborers.....	2	690	1,365.38	1.80
Total (including general officers)—Iowa.....	286	98,975	\$ 136,597.50	\$ 1.97
Less general officers.....	8	2,504	18,397.50	6.51
Total (excluding general officers)—Iowa.....	280	96,471	\$ 120,200.00	\$ 1.89
DISTRIBUTION OF ABOVE—				
General administration.....	31	9,611	\$ 28,694.96	\$ 3.22
Maintenance of way and structures.....	71	31,116	\$ 28,272.70	\$ 1.54
Maintenance of equipment.....	56	9,633	14,212.20	2.02
Conducting transportation.....	126	39,812	\$ 61,118.51	\$ 2.05
Total (including general officers)—Iowa.....	286	98,975	\$ 136,597.50	\$ 1.97
Less general officers.....	8	2,504	18,397.50	6.51
Total (excluding general officers)—Iowa.....	280	96,471	\$ 120,200.00	\$ 1.89
Total (including general officers)—entire line.....	311	81,140	\$ 130,625.79	\$ 1.97

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	197,696
Number of passengers carried one mile.....	2,376,037
Average distance carried.....	12.02
Total passenger revenue.....	\$ 38,739.52
Average amount received from each passenger.....	19.596
Average receipts per passenger per mile.....	01.630
Estimated cost of carrying each passenger one mile.....	63.049
Total passenger earnings.....	45,021.03
Passenger earnings per mile of road.....	577.19.299
Passenger earnings per train mile.....	38.520

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	227,032
Number of tons carried one mile.....	17,299,395
Average distance haul of one ton.....	52.80
Total freight revenue.....	\$ 304,765.94
Average amount received for each ton of freight.....	50.166
Average receipts per ton per mile.....	01.761
Estimated cost of carrying one ton one mile.....	60.688
Total freight earnings.....	304,700.90
Freight earnings per mile of road.....	3,905.46.054
Freight earnings per train mile.....	3.28.130

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 345,483.45
Passenger and freight revenue per mile of road.....	2,271.11.024
Passenger and freight earnings.....	349,734.90
Passenger and freight earnings per mile of road.....	2,236.32.407
Gross earnings from operation.....	305,006.41
Gross earnings from operation per mile of road.....	4,688.44.115
Expenses.....	212,920.02
Expenses per mile of road.....	2,726.85.923

TRAIN MILEAGE—	
Miles run by passenger trains.....	151,723
Miles run by freight trains.....	74,351
Miles run by mixed trains.....	24,236
Total mileage trains earning revenue.....	250,310
Miles run by switching trains.....	62,574
Miles run by construction and other trains.....	5,750
Grand total train mileage.....	321,904
Mileage of loaded freight cars—north or east.....	707,156
Mileage of loaded freight cars—south or west.....	1,385,975
Mileage of empty freight cars—north or east.....	438,965
Mileage of empty freight cars—south or west.....	137,913
Average number of freight cars in train.....	25.36
Average number of loaded cars in train.....	19.63
Average number of empty cars in train.....	6.23
Average number of tons of freight in train.....	206.08
Average number of tons of freight in each loaded car.....	10.83
Miles run by switching trains based on seven miles per hour for actual time in use.....	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	220,261
Number of passengers carried one mile.....	2,608,564
Average distance carried.....	12.75
Total passenger revenue.....	\$ 45,328.76
Average amount received from each passenger.....	21.033
Average receipts per passenger per mile.....	01.649
Estimated cost of carrying each passenger one mile.....	62.394

Total passenger earnings.....	\$ 34,145.09
Passenger earnings per mile of road.....	558.20.296
Passenger earnings per train mile.....	39.825

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	331,534
Number of tons carried one mile.....	19,533,132
Average distance haul of one ton.....	58.92
Total freight revenue.....	338,740.22
Average amount received for each ton of freight.....	1.07.301
Average receipts per ton per mile.....	01.821
Estimated cost of carrying one ton one mile.....	60.767
Total freight earnings.....	355,740.22
Freight earnings per mile of road.....	7,667.42.495
Freight earnings per train mile.....	3.11.948

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 492,068.98
Passenger and freight revenue per mile of road.....	4,145.64.103
Passenger and freight earnings.....	490,885.91
Passenger and freight earnings per mile of road.....	4,298.34.958
Gross earnings from operation.....	429,885.79
Gross earnings from operation per mile of road.....	4,431.47.113
Expenses.....	396,161.30
Expenses per mile of road.....	2,743.53.092

TRAIN MILEAGE—	
Miles run by passenger trains.....	168,091
Miles run by freight trains.....	91,236
Miles run by mixed trains.....	30,294
Total mileage trains earning revenue.....	289,621
Miles run by switching trains.....	73,116
Miles run by construction and other trains.....	8,722
Grand total train mileage.....	372,529
Mileage of loaded freight cars—north or east.....	801,854
Mileage of loaded freight cars—south or west.....	1,145,831
Mileage of empty freight cars—north or east.....	450,537
Mileage of empty freight cars—south or west.....	192,314
Average number of freight cars in train.....	23.74
Average number of loaded cars in train.....	17.69
Average number of empty cars in train.....	5.65
Average number of tons of freight in train.....	208.90
Average number of tons of freight in each loaded car.....	12.22

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Soft wood—cords.	Total fuel consumed—tons.	Miles run.	Average fuel consumed per mile.
Passenger.....	4,530	46	4,576	154,723	60.312
Freight.....	22,220	19	2,340	74,351	60.284
Switching.....	1,870	10	1,880	62,574	60.230
Construction.....	263	264	527	5,750	60.213
Mixed.....	739	753	1,492	24,236	60.28
Total.....	9,658	96	9,754	321,904	
Average cost at distributing point.....	\$ 4.00				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

The amount charged to renewal of rails in "Operating Expenses" is in error—should be charged to repairs of track.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA

COMMODITY.	Freight origina- tion on this road per cent.	Freight received on this road per cent.	Freight received on other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
				Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—					
Grain	66,320	21,435	87,765	26,844	1.39
Flour	4,098	130	4,248	1,394	0.07
Other mill products	3	31	2,888	1,011	0.05
Hay	394	273	394	1,050	0.05
Fruit and vegetables	362	948	1,250	0.08	
PRODUCTS OF ANIMALS—					
Live stock	8,203	8,201	16,434	3,061	0.16
Dressed meats	2,345	819	2,345	723	0.04
Other packing-house products	4,751		4,751	1,475	0.08
Poultry, game and fish	120		120	394	0.02
Wool	1,119		1,119	346	0.02
Hides and leather				6	0.00
PRODUCTS OF MINES—					
Anthracite coal	327	8,200	9,177	2,815	0.15
Bituminous coal	76	20,997	21,033	6,433	0.35
Lime				1	0.00
Stone, sand, and other like articles	61,865	35,370	97,239	29,717	1.61
Salt	5	2,641	2,644	1,114	0.06
PRODUCTS OF FOREST—					
Lumber	548	41,205	31,868	9,744	0.53
MANUFACTURES—					
Petroleum and other oils	324	870	1,194	368	0.02
Iron, pig and bloom	118	2,204	2,649	811	0.04
Iron and steel rails	35	923	958	270	0.01
Other castings and machinery	85	569	569	1,744	0.10
Bar and sheet metal	148	11	254	0.05	
Cement, brick and concrete	96	1,071	1,071	3,243	0.18
Agricultural implements	86	1,071	1,071	3,243	0.18
Wagons, carriages, tools, etc.	135	298	243	748	0.04
Wine, liquors, and beers	135	1,481	1,481	4,443	0.24
Household goods and furniture	450	321	771	2,312	0.12
MERCHANDISE	3,415	5,848	9,263	2,831	0.15
MISCELLANEOUS—					
Other commodities not mentioned above	6,767	8,138	14,905	4,566	0.25
Total tonnage—lowa	179,890	156,252	277,052	100.00	
Total tonnage—entire line	219,142	112,263	331,334	100.00	

OAK MILEAGE

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

Arms Palace Horse Car Co.	Mather Horse & Stock Car Co.
American Refrigerator Transit Co.	Merchants Despatch Transportation Co.
Armour Refrigerator Co.	Mutual Oil Co.
Atlantic Cold, Stone & Lumber Line.	National Despatch Line.
Blue Line.	New York Despatch Refrigerator Line.
Canda Cattle Car Co.	Pittsburg & Toledo Despatch.
Canadian Pacific Despatch.	Red Line Transit Co.
Canada Southern Line.	St. Louis Refrigerator Car Co.
Chicago Refrigerator Line.	Silberhorn Co.
Empire Line.	Street & State Car Line.
Erie Despatch.	Swift Refrigerator Transportation Co.
Great Eastern Line.	Union Refrigerator Transit Co.
Haskell Tank Line.	Union Tank Line, and others.
Liquid Freight Line.	

Cars of the different transportation lines are run over this road. Freight pays tariff rates, and companies are allowed usual car mileage.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN YRS.		LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR.		LINE OPERATED UNDER LEAS.		LINE OPERATED UNDER COM- TRACT, ETC.		LINE UNDER FRANK- AGE RIGHTS.		TOTAL MILEAGE OPERATED.		NEW LINE CON- STRUCTED DURING YEAR.		DATE.	
		Main line	Branches													from.	to.
Mile of single track.		10.00		1.00		None	None	None	None	None	None	10.00	None	None	None	Nov.	98
Mile of yard track and sidings.			10.00	15.00		None	None	None	None	None	None	10.00	None	None	None	Dec.	94
Total mileage operated all tracks.		50.00	10.00	16.00		None	None	None	None	None	None	20.00	None	None	None	None	98.03

L. MILEAGE OF LINE BY STATES AND TERRITORIES.

MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.									
Year.	Value of output.	Value of capital stock.	Value of fixed capital stock.	Value of circulating capital stock.	Value of land.	Value of improvements on land.	Value of other fixed capital.	Value of other circulating capital.	Value of other fixed capital.
1900	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1901	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1902	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1903	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1904	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1905	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1906	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1907	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1908	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1909	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1910	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1911	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1912	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1913	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1914	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1915	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1916	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1917	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1918	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1919	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1920	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1921	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1922	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1923	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1924	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1925	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1926	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1927	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1928	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1929	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1930	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
1931	11,000	11,000							

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12	108.12																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

REPORT OF RAILROAD COMMISSIONERS.

ACCIDENTS TO PERSONS—CONTINUED.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes.....	None	2						2
Total.....	None	2						2

* Trainman blown off car.

* One section man injured by rail falling on leg; one shopman, axle fell on foot; one work-train hand fell off car; one warehouse man injured by falling elevator.

* One passenger fell from platform at depot; one passenger fell against stove in car.

STATE OF IOWA,
COUNTY OF WOODBURY, ss.

We, the undersigned, A. S. Garretson, President, and Geo. Hills, Auditor, of the Sioux City & Northern Railroad Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

A. S. GARRETSON,
President.
GEO. HILLS,
Auditor.

Subscribed and sworn to before me this 5th day of October, 1902.

C. L. WRIGHT,
Notary Public in and for Woodbury County, Iowa.

SUPPLEMENTAL REPORT

OF THE

SIOUX CITY & NORTHERN RAILROAD COMPANY.

(W. H. Truesdale, Receiver.)

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa—
Wright, Hubbard & Yeomans.
Division Superintendent for Iowa—
Acting General Superintendent, J. C. Coombs.

SIOUX CITY & NORTHERN RAILROAD COMPANY.

Page 11.	Total mileage owned in Iowa, main line, single track.....	78.58	
	Total mileage owned in Iowa, spurs.....	2.21	
	Grand total, Iowa mileage.....	80.49	
	Miles of yard track and sidings in Iowa.....	22.12	
	Total mileage operated in Iowa.....	102.62	
Page 17.	Capital stock representing road in Iowa—		
	Common.....	\$ 1,155,000.00	
	Total.....	\$ 1,155,000.00	
	Amount per mile of road (77 miles).....	\$ 15,000.00	
	Number of shares.....	11,500	
	Number of shares held in Iowa.....	11,500	
	Number of stockholders in Iowa.....	12	
Page 19.	Funded debt representing road in Iowa.....	\$ 1,540,000.00	
Page 29.	Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$ 2,869,482.50	
	The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business.....	\$ 2,869,482.50	
	Net earnings per train mile, freight trains, Iowa.....	1.69,825	
Page 45.	Operating expenses, per train mile, passenger trains, Iowa.....	50.471	
	Operating expenses, per train mile, freight trains, Iowa.....	1.28,314	
	Operating expenses, per mile of road, Iowa (78 miles).....	2,729,85,923	
	Taxes in Iowa.....	6,925.49	
	Interest on bonded debt in Iowa.....	77,000.00	
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—*		
	OWNED. TOTAL.		
	* All equipment.		
	1—Number of passenger cars.....	6	8
	2—Number of baggage, mail and express cars.....	3	3
	3—Number of box freight cars.....	229	229
	6—Number of stock cars.....	100	100
	7—Number of platform and coal cars.....	100	100
	8—Number of other cars.....	57	57
	9—Total number of cars.....	486	486
	10—Number of locomotives.....	12	12
Page 79.	Fencing in Iowa—		
	1—Miles of fencing on your road in Iowa.....		77

STATE OF IOWA,
COUNTY OF WOODBURY, ss.

We, the undersigned, A. T. Garretson, President, and Geo. Hills, Auditor, of the Sioux City & Northern Railroad Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

A. S. GARRETSON,
President.
GEO. HILLS,
Auditor.

Subscribed and sworn to before me this 5th day of October, 1902.

C. L. WRIGHT,
Notary Public.

ANNUAL REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY.

TO THE
BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?
Sioux City & Pacific Railroad Company.

Date of organization?
August 1, 1864.

Under laws of what government, state, or territory organized? If more than one, name all;
give reference to each statute and all amendments thereof.

Organized under general railroad law of Iowa, August 1, 1864.
If a consolidated company, name the constituent companies. Give reference to charters of
each, and all amendments of same.

The Northern Nebraska Air Line Railroad, organized under general railroad law of
Nebraska, June 7, 1867.

Date and authority for each consolidation?
Northern Nebraska Air Line Railroad consolidated under general railroad law, September
15, 1868.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Marvin Huggins.....	Chicago, Ill.....	May, 1893.
Albert Keop.....	Chicago, Ill.....	
M. L. Sykes.....	New York, N. Y.....	
W. H. Shennett.....	Chicago, Ill.....	
D. P. Kimball.....	Boston, Mass.....	
Horace Williams.....	Chicago, Ill.....	
W. H. Newman.....	Chicago, Ill.....	
M. M. Kirkman.....	Chicago, Ill.....	
J. B. Redfield.....	Chicago, Ill.....	

Total number of stockholders at date of last election?
Sixty-one.

Total number of stockholders at date of last election in Iowa?
Two.

Date of last meeting of stockholders for election of directors?
May 18, 1892.

Give post office address of general office.
Chicago, Ill., and Cedar Rapids, Iowa.

Give post office address of operating office.
Omaha, Nebraska.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Marvin Huggins.....	Chicago, Ill.
Vice-President.....	Martin L. Sykes.....	New York, N. Y.
Secretary.....	Joseph B. Redfield.....	Chicago, Ill.
Treasurer.....	Marshall M. Kirkman.....	Chicago, Ill.
General Counsel.....	William C. Goudy.....	Chicago, Ill.
General Attorney.....	John B. Hawley.....	Omaha, Neb.
Auditor.....	Marshall M. Kirkman.....	Chicago, Ill.
General Manager.....	Joseph B. Redfield.....	Chicago, Ill.
Chief Engineer.....	Horace G. Hurt.....	Omaha, Neb.
General Superintendent.....	James E. Almsworth.....	Omaha, Neb.
Division Superintendent.....	Charles C. Hughes.....	Omaha, Neb.
General Superintendent for Iowa.....	Henry C. Mahanna.....	Fremont, Neb.
Superintendent of Telegraph.....	Charles C. Hughes.....	Fremont, N. B.
General Freight Agent.....	William F. McFarlane.....	Missouri Valley, Iowa.
General Passenger Agent.....	Ringsley C. Rorhouse.....	Chicago, Ill.
General Baggage Agent.....	John E. Buchanan.....	Omaha, Neb.
Land Commissioner.....	Oliver W. Whitley.....	Missouri Valley, Iowa.
	Charles E. Simmons.....	Chicago, Ill.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 106,187.30
Due from agents and conductors.....	58,458.26
Net traffic balances due from other companies.....	21,395.61
Total.....	\$ 177,642.17
Materials and supplies on hand, \$69,981.78.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Audited vouchers and accounts.....	\$ 21,390.97
Wages and salaries.....	40,574.34
Matured interest coupons unpaid, including coupons due July 1.....	50,180.00
Balance—cash assets.....	64,946.86
Total.....	\$ 177,642.17

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 515,547.41
Less operating expenses.....	366,190.97
Income from operation.....	\$ 149,356.34
Miscellaneous income—less expenses.....	5,330.55
Total income.....	\$ 154,676.89
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 193,379.20
Taxes (taxes paid in Iowa \$14,226.59).....	18,075.80
Other deductions, interest on preferred stock.....	11,890.00
Total deductions from income.....	\$ 223,345.00
Deficit.....	\$ 70,696.11
Deficit from operations of year ending June, 30 1892.....	\$ 70,696.11
Deficit on June 30, 1891.....	1,443,441.92
Deficit on June 30, 1892.....	\$ 1,514,138.03

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each class of road named.	Miles of line for each class of road named.
	FROM--	TO--		
Sioux City & Pacific Railway.....	Sioux City, Iowa	Fremont, Nebraska.....	101.58	.....
	Missouri Valley, Iowa.....	California Junction, Iowa.....	8.84	.....
Total mileage operated.....				107.42
Total mileage operated in Iowa.....				80.47

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK--						
Common.....	60,000	\$ 100.00	\$ 6,000,000.00	\$ 1,890,400.00	None	None
Preferred.....				100,000.00	7	\$ 11,800.00
Total.....	60,000	\$ 100.00	\$ 6,000,000.00	\$ 2,080,400.00		\$ 11,800.00

* Interest bearing stock.

MANNER OF PAYMENT FOR CAPITAL STOCK.

	Number of shares issued during year.	Cash realized on shares issued during year.	Total number of shares issued.	Total cash realized.
ISSUED FOR CONSTRUCTION--				
Common.....			17,914	\$
ISSUED FOR--				
Purchase of the road between Missouri Valley and California Je.-Common.....			1,684	.....
Preferred.....			1,000	.....
Total.....			20,644	\$

* Not known.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.			Amount of author- ized issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.						Rate.	When paya- ble.	Amount ac- crued dur- ing year.	Amount paid during year.
First mortgage	Jan. 1, 1898	Jan. 1, 1898	1,628,000.00	\$ 1,628,000.00	\$ 1,628,000.00			6	Jan., July	\$ 97,680.00	\$ 98,000.00
United States government lien.....	Mar. 10, 1898	Mar. 10, 1898	792,000.00	792,000.00	792,000.00			6			
United States government lien.....	Mar. 30, 1898	Mar. 30, 1898	320,000.00	320,000.00	320,000.00			6		\$ 97,609.30	
United States government lien.....	Mar. 3, 1899	Mar. 3, 1899	516,320.00	516,320.00	516,320.00		Not known	6			
Grand total.....			\$ 3,256,320.00	\$ 3,256,320.00	\$ 3,256,320.00					\$ 195,379.30	\$ 98,000.00

* On maturity of bonds.

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 3,256,320.00	\$ 3,256,320.00	\$ 195,379.30	\$ 98,000.00
Total.....	\$ 3,256,320.00	\$ 3,256,320.00	\$ 195,379.30	\$ 98,000.00

RECAPITULATION.
A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To rail-roads.	To other proper-ties.	Miles.	Amount.	
Capital stock.....	\$ 2,098,400.00	2,098,400.00		107.42	19,553.56	
Bonds.....	3,526,230.00	3,526,230.00		107.42	32,813.80	
Total.....	\$ 5,624,630.00	5,624,630.00		107.42	49,367.36	

B. FOR MILEAGE OPERATED BY ROAD MAKING THE REPORT (TACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Sioux City & Pacific Railroad Company.....	\$ 2,098,400.00	3,526,230.00	112,663.31	5,436,815.31	107.42	50,612.00
Grand total.....	\$ 2,098,400.00	3,526,230.00	112,663.31	5,436,815.31	107.42	50,612.00

SIOUX CITY & PACIFIC RAILROAD COMPANY.

COST OF ROAD EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	NOT INCLUDED IN OPERATING EXPENSES.	Charged to equipment.			
CONSTRUCTION—						
Buildings, furniture and fixtures.....	\$.....	\$ 3,582.37		\$.....	\$.....	\$.....
Sidings and yard extensions.....		4,738.48				
Total construction.....	\$.....	\$ 8,115.85		\$.....	\$.....	\$.....
EQUIPMENT—						
Freight cars.....	\$.....		\$ 110,180.14	\$.....	\$.....	\$.....
Total equipment.....			\$ 110,180.14	\$.....	\$.....	\$.....
Grand total cost construction, equipment, etc.....	\$.....	\$.....	\$ 110,304.99	\$ 110,304.99	\$ 110,304.99	\$ 110,304.99
Total cost construction, equipment, etc.—State of Iowa—(proportional).....	\$.....	\$.....	\$ 88,824.12	\$ 88,824.12	\$ 88,824.12	\$ 88,824.12

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY LEASING PROPERTY.	ITEM.	TOTAL.
Tracks.....	Mo. Valley to Fremont.....	Fremont, Elk. & Mo. Valley Ry. Co.....	\$ 13,487.52	
Total.....			\$ 13,487.52	
Terminals.....	Terminals in Sioux City.....	C. St. P. Minn. & O. Ry. Co. 608.84 Illinois Central R.R. Co. 440.29 Union Pacific Ry. Co. 97.36		
Total.....			\$ 1,146.49	
Grand total rents received.....			\$ 14,634.01	

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Profit and loss—For amounts received for wear and tear on this company's machinery and tools used in repairing foreign company's equipment.....	\$ 5,330.55	None	\$ 5,330.55
Total.....	\$ 5,330.55	None	\$ 5,330.55

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account for payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 218,978.43		
Less payments:			
Tickets redeemed.....		\$ 411.64	
Excessive fares refunded.....		2,365.90	
Total deductions.....		\$ 2,797.63	
Total passenger revenue.....			\$ 216,780.80
Mail.....			21,767.58
Express.....			3,850.53
Extra baggage and storage.....			4,683.78
Other items (train and station privileges).....			255.75
Total passenger earnings.....			\$ 245,788.43
FREIGHT—			
Freight revenue.....	\$ 102,504.70		
Overcharge to shippers.....		\$ 1,024.07	
Other repayments.....		482.56	
Total deductions.....		\$ 2,106.63	
Total freight revenue.....			\$ 100,418.13
Other items (storage and demurrage).....	\$ 252.66		
Less repayments.....		7.00	
Total freight earnings.....			\$ 100,663.73
Total passenger and freight earnings.....			\$ 406,452.16
OTHER EARNINGS FROM OPERATION:			
Rents from tracks, yards and terminals.....			\$ 5,510.05
Rents not otherwise provided for.....	\$ 3,041.75		
Less repayments.....		3.14	
Total other earnings.....			\$ 8,548.66
Total gross earnings from operation—Iowa.....			\$ 414,975.82
Total gross earnings from operation—entire line.....			\$ 515,547.41

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 33,078.13	\$ 29,947.80	\$ 63,025.93
Repairs of rails.....	1,402.26	1,100.24	2,502.50
Repairs of ties.....	9,996.22	5,450.48	15,446.70
Repairs of bridges and culverts.....	3,323.61	2,007.17	5,330.78
Repairs of fences, road-crossings, signs and cattle guards.....	1,481.77	1,162.30	2,644.07
Repairs of buildings.....	5,617.67	4,406.72	10,024.39
Repairs of telegraph.....	657.13	691.96	1,349.09
Total.....	\$ 52,530.11	\$ 41,296.70	\$ 93,726.81

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 7,847.37	\$ 3,196.53	\$ 11,073.80
Repairs and renewals of passenger cars.....	4,352.09	None	4,352.09
Repairs and renewals of freight cars.....	None	17,332.80	17,332.80
Shop machinery, tools, etc.....	5,044.56	4,778.73	9,823.29
Total.....	\$ 15,371.29	\$ 25,137.37	\$ 40,508.66
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 21,110.69	\$ 19,560.36	\$ 40,671.05
Fuel for locomotives.....	23,034.14	22,191.96	45,226.10
Water supply for locomotives.....	1,464.19	1,148.56	2,612.75
All other supplies for locomotives.....	1,131.50	87.03	1,218.53
Wages of other trainmen.....	11,567.77	14,377.49	25,945.26
All other train supplies.....	4,640.22	1,382.30	6,022.52
Wages of switchmen, flagmen and watchmen.....	6,734.04	4,960.82	11,694.86
Expense of telegraph, including train dispatchers and operators.....	3,392.79	2,382.09	5,774.88
Wages of station agents, clerks and laborers.....	19,736.86	15,500.45	35,237.31
Station supplies.....	1,170.60	925.33	2,095.93
Switching charges—balance.....		2,643.34	2,643.34
Car mileage—balance.....	5,875.35	9,094.79	14,970.14
Loss and damage.....	70.86	3,471.88	3,542.74
Injuries to persons.....	821.84	680.55	1,502.39
Total.....	\$ 108,578.27	\$ 98,073.75	\$ 206,652.02
GENERAL EXPENSES—			
Salaries of officers.....	\$ 2,625.34	\$ 2,294.68	\$ 4,920.02
Salaries of clerks.....	4,602.06	3,610.04	8,212.10
General office expenses and supplies.....	620.82	486.84	1,107.66
Agencies, including salaries and rent.....	1,943.41	815.49	2,758.90
Advertising.....	368.05	312.05	680.10
Commissions.....	1,212.55	13.20	1,225.75
Insurance.....	8.00	5.23	13.23
Expense of traffic associations.....	311.73	1,504.05	1,815.78
Rents not otherwise provided for.....	715.03	561.61	1,276.64
Legal expenses.....	1,880.53	847.61	2,728.14
Stationery and printing.....	2,001.09	1,641.94	3,643.03
Total.....	\$ 15,006.49	\$ 12,065.07	\$ 27,071.56
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 52,530.11	\$ 41,296.70	\$ 93,726.81
Maintenance of equipment.....	15,371.29	25,137.37	40,508.66
Conducting transportation.....	108,578.27	98,073.75	206,652.02
General expenses.....	15,006.49	12,065.07	27,071.56
Grand total.....	\$ 191,486.17	\$ 174,512.90	\$ 366,199.07
Percentage of expenses to earnings—entire line.....	65.30	78.61	71.03
OPERATING EXPENSES—STATE OF IOWA—*			
Maintenance of way and structures.....	\$ 33,078.13	\$ 29,947.80	\$ 63,025.93
Maintenance of equipment.....	15,371.29	25,137.37	40,508.66
Conducting transportation.....	79,006.45	71,070.36	150,076.81
General expenses.....	11,241.53	9,060.61	20,302.14
Total.....	\$ 143,596.18	\$ 130,736.41	\$ 274,332.59
Percentage of proportional expenses to earnings—Iowa.....	57.42	79.27	66.11

* Proportional on basis of miles of road.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General office clerks.....	5	1,505	3,590.46	2.10
Station agents.....	14	1,263	10,800.00	2.46
Other station men.....	45	14,085	25,082.30	1.85
Engineers.....	10	4,095	21,084.72	4.43
Firemen.....	38	6,390	15,108.12	2.41
Conductors.....	9	2,817	30,250.37	3.64
Other trainmen.....	18	5,634	12,505.11	2.22
Machinists.....	51	15,963	35,403.16	2.22
Carpenters.....	71	22,223	44,381.90	2.00
Other shopmen.....	190	59,470	102,278.98	1.72
Section foremen.....	14	4,292	7,953.51	1.79
Other trackmen.....	61	19,063	31,336.54	1.57
Switchmen, flagmen, and watchmen.....	30	9,390	19,744.99	2.10
Telegraph operators and dispatchers.....	14	2,504	4,808.53	1.92
All other employees and laborers.....	19	5,947	12,413.98	2.15
Total (including general officers)—Iowa.....	570	178,410	350,045.37	1.96
Less general officers.....	.....	.....	.....	.....
Total (excluding general officers)—Iowa.....	570	178,410	350,045.37	1.96
DISTRIBUTION OF ABOVE—(Estimated)—				
General administration.....	12	3,796	8,074.09	2.15
Maintenance of way and structures.....	160	31,390	48,379.54	1.55
Maintenance of equipment.....	158	40,454	108,108.99	2.19
Conducting transportation.....	300	95,900	185,522.44	1.97
Total (including general officers)—Iowa.....	570	178,410	350,045.37	1.96
Less general officers.....	.....	.....	.....	.....
Total (excluding general officers)—Iowa.....	570	178,410	350,045.37	1.96
Total (including general officers)—entire line.....	670	200,710	415,380.17	1.98

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.
	FROM—	TO—	MILES.		
First mortgage bonds.....	Sioux City.....	Fremont.....	101.58	\$ 16,029.77	All.
U. S. subsidy bonds (3d mortgage).....	Sioux City.....	Fremont.....	101.58	\$ 16,029.90	All.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.
	Item.	Total.	Item.	Total.	Increase.
Cost of road.....	\$.....	\$ 5,671,328.70	\$.....	\$ 5,720,653.09	118,234.90
Cost of equipment.....	\$.....	387,345.03	\$.....	177,042.17	119,302.86
Cash and current assets.....	\$.....	\$.....
OTHER ASSETS—					
Materials and supplies.....	\$.....	\$ 70,819.16	\$.....	\$ 69,981.28	.....
Sundries.....	\$.....	\$.....	837.88
DEB FROM U. S. GOVERNMENT—					
Adjudicated.....	\$.....	\$ 107,537.02	\$.....	\$ 107,537.02	.....
Not yet adjudicated.....	\$.....	145,000.91	\$.....	175,129.92	30,129.01
Profit and loss.....	\$.....	1,443,441.95	\$.....	1,514,048.00	70,606.11
Grand total.....	\$.....	\$ 7,070,375.74	\$.....	\$ 7,783,363.11	\$106,987.37

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$.....	\$ 2,068,400.00	\$.....	\$ 2,168,400.00	.....	.....
Funded debt.....	\$.....	1,638,000.00	\$.....	1,638,000.00	.....	.....
U. S. government lien.....	\$.....	1,628,250.00	\$.....	1,628,250.00	.....	.....
Current liabilities.....	\$.....	192,807.14	\$.....	112,063.11	9,588.11	.....
Accrued interest on funded debt not yet payable.....	\$.....	\$.....
Accrued interest on preferred stock.....	\$.....	2,987.51	\$.....	2,987.51	.....	.....
Interest on U. S. government lien.....	\$.....	2,245,801.09	\$.....	2,343,560.20	67,660.20	.....
Grand total.....	\$.....	\$ 7,070,375.74	\$.....	\$ 7,783,363.11	\$106,987.37	.....

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

This company has a contract with Wells, Fargo & Company, dated November 22, 1886, by which the express company agrees to pay twenty cents per mile per day, thirty days per month, for the carriage of an average daily weight of 6,000 pounds of express matter (4,000 pounds westward and 2,000 eastward), and thirty cents per hundred pounds per 100 miles for any excess of weight over the lines between Missouri Valley and Fremont. The express business over the line between Missouri Valley and Sioux City is done by the American Express Company; it pays tariff rates, having no written contract.

MAILS.

This company carries the United States mails upon orders of the Post Office Department for such compensation as may be from time to time fixed.

SLEEPING, PARLOR, OR DINING CAR COMPANIES.

Sleeping cars are run, owned by the Wagner Palace Car Company and by the Pullman Palace Car Company, by which companies the charges are made and collected. No written contract.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

This company has an agreement with the Fremont, Elkhorn & Missouri Valley Railroad Company, under date of November 1, 1894, giving that company the right to joint use with this company, this company's tracks between Missouri Valley and Fremont. The Fremont, Elkhorn & Missouri Valley Railroad Company to pay the Sioux City & Pacific Railroad Company a sum equal to one-half of six per cent per annum of the valuation of the property so used; also its proportion of the cost of maintenance based upon wheelage and one-half of the taxes.

Agreement with Union Pacific Railway Company, Chicago, St. Paul, Minneapolis & Omaha Railway Company and Illinois Central Railroad Company, whereby these companies acquire the joint use with this company of its passenger depot at Sioux City; also of certain tracks in Sioux City leading to same. Union Pacific Railway Company and Chicago, St. Paul, Minneapolis & Omaha Railway Company pay for use of same, their proportion determined on the basis of passenger car arrivals of five per cent per annum on the valuation of the property used; also their proportion of cost of repairs to and expense at said depot. The Illinois Central Railroad pays its proportion of above expenses with exception of interest on the valuation of the tracks. No written contract.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

The contract with the Western Union Telegraph Company, dated April 1, 1871, leases to that company this company's telegraph line for a term of twenty-five years, and provides that this company shall have the use of sufficient wires and facilities for the business of the rail-road under certain regulations as to their use.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	217,777
Number of passengers carried one mile.....	8,940,291
Average distance carried (miles).....	38.30
Total passenger revenue.....	\$ 215,780.80
Average amount received from each passenger.....	.50.083
Average receipts per passenger per mile.....	.02.867
Estimated cost of carrying each passenger one mile.....	.01.722
Total passenger earnings.....	245,783.43
Passenger earnings per mile of road.....	3,054.35
Passenger earnings per train mile.....	1.37.736

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	325,579
Number of tons carried one mile.....	12,535,090
Average distance haul of one ton (miles).....	39
Total freight revenue.....	\$ 160,418.13
Average amount received for each ton of freight.....	.49.272
Average receipts per ton per mile.....	.01.280
Estimated cost of carrying one ton one mile.....	.01.943
Total freight earnings.....	160,643.73
Freight earnings per mile of road.....	1,996.32
Freight earnings per train mile.....	1.35.940

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 376,198.93
Passenger and freight revenue per mile of road.....	4,575.02
Passenger and freight earnings.....	406,427.16
Passenger and freight earnings per mile of road.....	5,000.67
Gross earnings from operation.....	414,975.62
Gross earnings from operation per mile of road.....	5,156.90
Expenses (proportional on basis of miles of road).....	274,225.59
Expenses per mile of road.....	3,460.04

TRAIN MILEAGE—	
Miles run by passenger trains.....	176,728
Miles run by freight trains.....	113,042
Miles run by mixed trains.....	6,830
Total mileage trains earning revenue.....	296,619
Miles run by switching trains.....	68,388
Miles run by construction and other trains.....	7,864
Grand total train mileage.....	372,932
Mileage of loaded freight cars—north or east.....	700,525
Mileage of loaded freight cars—south or west.....	660,152
Mileage of empty freight cars—north or east.....	412,571
Mileage of empty freight cars—south or west.....	329,909
Average number of freight cars in train.....	17.63
Average number of loaded cars in train.....	11.35
Average number of empty cars in train.....	6.28
Average number of tons of freight in train.....	104.57
Average number of tons of freight in each loaded car.....	9.21

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	245,777
Number of passengers carried one mile.....	8,472,489
Average distance carried (miles).....	38.38

Total passenger revenue.....	\$ 247,014.13
Average amount received from each passenger.....	1.05.000
Average receipts per passenger per mile.....	.02.868
Estimated cost of carrying each passenger one mile.....	.02.024
Total passenger earnings.....	284,503.92
Passenger earnings per mile of road.....	3,548.32
Passenger earnings per train mile.....	1.40.322

FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	395,461
Number of tons carried one mile.....	15,073,592
Average distance haul of one ton (miles).....	40.90
Total freight revenue.....	\$ 212,750.27
Average amount received for each ton of freight.....	.55.193
Average receipts per ton per mile.....	.01.287
Estimated cost of carrying one ton one mile.....	.01.113
Total freight earnings.....	212,860.67
Freight earnings per mile of road.....	1,982.69
Freight earnings per train mile.....	1.32.516

PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 459,764.40
Passenger and freight revenue per mile of road.....	4,580.05
Passenger and freight earnings.....	497,444.70
Passenger and freight earnings per mile of road.....	4,631.21
Gross earnings from operation.....	515,547.41
Gross earnings from operation per mile of road.....	4,706.36
Expenses.....	399,100.07
Expenses per mile of road.....	3,469.94

TRAIN MILEAGE—	
Miles run by passenger trains.....	196,941
Miles run by freight trains.....	141,614
Miles run by mixed trains.....	23,236
Total mileage trains earning revenue.....	361,791
Miles run by switching trains.....	30,417
Miles run by construction and other trains.....	8,890
Grand total train mileage.....	470,098
Mileage of loaded freight cars—north or east.....	921,718
Mileage of loaded freight cars—south or west.....	896,021
Mileage of empty freight cars—north or east.....	542,939
Mileage of empty freight cars—south or west.....	446,723
Average number of freight cars in train.....	16.9
Average number of loaded cars in train.....	10.9
Average number of empty cars in train.....	6
Average number of tons of freight in train.....	65.1
Average number of tons of freight in each loaded car.....	8.8

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.	
Steel.....	4,553	60	31.06	Oak.....	3,140	.22	.9
				Cedar.....	16,556	.22	.9
Total steel.....	4,553	60	31.06	Total.....	20,096	.24	.3

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originally incurred on this road, where ton.		Freight received from other carriers, whole tons.		TOTAL FREIGHT TONNAGE.	
	Whole tons.	Per cent.	Whole tons.	Per cent.	Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—						
Grain.....	35,382	10,137	35,719	13.29		
Flour.....	1,267	1,620	2,887	1.67		
Other mill products.....	2,047	165	2,212	.89		
Hay.....	6,057	72	6,129	2.28		
Tobacco.....	4	394	388	.14		
Fruit and vegetables.....	645	9,949	10,594	3.94		
PRODUCTS OF ANIMALS—						
Live stock.....	18,762	9,861	28,623	11.00		
Dressed meats.....	45	287	332	.17		
Other packing-house products.....	4,270	910	5,180	1.93		
Poultry, game and fish.....	149	127	276	.10		
Wool.....	223	135	348	.13		
Hides and leather.....						
PRODUCTS OF MINES—						
Anthracite coal.....	965	5,075	5,075	1.86		
Bituminous coal.....		22,555	22,511	20.65		
Coke.....		1,041	1,041	.39		
Stone, sand and other like articles.....	569	153	723	.66		
PRODUCTS OF FOREST—						
Lumber.....	7,029	41,557	48,677	18.11		
MANUFACTURES—						
Petroleum and other oils.....	384	1,374	1,758	.65		
Sugar.....	533	1,268	1,801	.67		
Sisal stores.....	79		79	.03		
Iron, pig and bloom.....	130	134	254	.09		
Iron and steel rails.....	288	750	1,038	.38		
Other castings and machinery.....	435	122	557	.20		
Bar and sheet metal.....	17,631	2,702	20,333	7.20		
Cement, brick and lime.....	254	1,716	1,970	.74		
Agricultural implements.....	435	1,444	1,879	.68		
Wagons, carriages, tools, etc.....	2	1,144	1,146	.43		
Wines, liquors and beers.....	1,238	2,102	3,340	1.34		
Household goods and furniture.....						
MERCHANDISE—						
	7,006	16,381	23,479	8.73		
MISCELLANEOUS—						
Other commodities not mentioned above.....	1,135	4,511	5,636	2.10		
Total tonnage—Iowa.....	96,011	770,829	968,837	100.00		
Total tonnage—entire line.....	119,725	265,738	385,463			

CONSUMPTION OF FUEL BY LOCOMOTIVES--STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— bituminous.	Ordinary wood— soft.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per ton.
Passenger.....	6,602.36	344.24	6,724.48	178,000	78.1
Freight.....	6,130.74	180.36	6,232.92	122,355	101.8
Switching.....	2,694.53	112.16	2,710.63	69,288	101.8
Construction.....	951.17	23.55	982.43	31,500	61.7
Total.....	15,767.80	559.31	16,047.46	401,543	.....
Average cost at distributing point.....	\$ 2.44 58	2.97 3	.....	.....	.....

MILEAGE.

LINE IN USE.													
LINE REPRESENTED BY CAPITAL STOCK.		Line of proprietary companies.		Line operated under lease.		Line operated under contract, etc.		Total mileage operated.		New line constructed during year.		RAILS.	
Main line.		Branches and spurs.										Iron.	
Miles of single track.		Miles of yard track and sidings.										Feet.	
107.42	39.58	None	None	None	None	None	None	107.42	None	None	None	50	107.02
20.00	13.00	None	None	None	None	None	None	20.00	1.25	25.00	25.00	4.71	25.00
127.42	52.58	None	None	None	None	None	None	127.42	1.25	132.50	132.50	54.71	132.02
Total mileage operated (all tracks).													
127.42													

MILEAGE OF LINE BY STATES AND TERRITORIES.

IL. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.									
STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.			LINE OPERATED UNDER LEASE.			Line operated under track- age rights.		RAILS. Iron. Steel.
	Main line.	Branches and spurs.	Line of gro- prelary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed during year.	Total mileage, excluding crackage.	Line operated under track- age rights.	
own	83.47	None	None	None	None	None	190.67	None	70.09
and	50.90	None	None	None	None	None	37.40	None	29.95
Nebraska.	107.42	None	None	None	None	None	307.67	None	100.02
Total mileage operated (single track)									

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Iowa	56.47	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None</
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CHARACTERISTICS OF ROAD.

FROM—	TO—	MILES.	ALIGNMENT.				PROFILE.			
			Number.	Aggregate length—feet.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascents—miles.	Number.
Missouri Valley	Premont	27.61	20	3,474	31.14	11.78	59	200.00	19.71	16
Sioux City	California Junction	69.83	11	1,811	65.97	35.31	5	33.40	3.22	44
Total		107.42	34	10,311	97.11	36.90	44	632.40	23.93	60

BRIDGES, TRETTLES, TUNNELS, ETC.—STATE OF IOWA

ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.	ITEM.	Number.	Height of lowest rail—ft. and ins.
Bridges	1	46	46	46	OVERHEAD RAILWAY CROSSINGS—	1	21.6
Trestles	4	420	80	180	Bridges	1	21.6
Total	5	466	126	226	Total		

Gauge of track, 4 feet 8½ inches; 80.47 miles.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	None	6	6	Westinghouse.	None	
Freight	None	3	3	Westinghouse.	None	
Switching	None	4	4	Westinghouse.	None	
Total locomotives	12	13				
CARS IN PASSENGER SERVICE—						
Second-class passenger cars	None	5	5	Westinghouse.	5	Miller.
Combination passenger cars	None	2	2	Miller.	2	Miller.
Baggage, express and postal cars	None	2	2	Miller.	2	Miller.
Total	13	13				
CARS IN FREIGHT SERVICE—						
Box cars	300	200	210	Westinghouse.	210	Chicago.
Flat cars	None	46	None		None	
Stock cars	None	20	None		None	
Total	306	210			210	
CARS IN COMPANY'S SERVICE—						
Derrick cars	None	2	None			
Caboose cars	None	12	None			
Other road cars	None	2	None	Westinghouse.	1	Miller.
Total	17	1				
Total cars owned	386					
Grand total cars	386	224			224	

TELEGRAPH.

A. OWNED BY COMPANY MAKING THIS REPORT.

Miles of line.	Miles of wire.	*OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.	
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
80.47	86.37	80.47	86.37	80.47	86.37
*For company's business only.					
NAME OF OPERATING COMPANY.					
Western Union Telegraph Company.					

B. OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.		NAME OF OPERATING COMPANY.	
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
181.40	181.40	Western Union Telegraph Company.	Western Union Telegraph Company.	Western Union Telegraph Company.	Western Union Telegraph Company.
24.00	24.00	Western Union Telegraph Company.	Western Union Telegraph Company.	*Sioux City & Pacific R. L. Company.	*Sioux City & Pacific R. L. Company.
178.00	178.00				

*For company's business only.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	1	1	1	1	1	1	1
Falling from trains and engines.....	1	1	1	1	1	1	1	1
Derailments.....	1	1	1	1	1	1	1	1
At stations.....	1	1	1	1	1	1	1	1
Other causes*.....	1	1	1	1	1	1	1	1
Total.....	1	1	1	1	1	1	1	1

* Injured—Getting on or off trains, 2; on track, struck, 2; repairing cars and engines, 19; loading and unloading coal or wood, 8; cinders flew in eye, 1. Total, 32.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.				TOTAL.	
			TRESPASSING.		NOT TRESPASSING.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At highway crossings.....	1	1	1	1	1	1	1	1
Other causes*.....	1	1	1	1	1	1	1	1
Total.....	1	1	1	1	1	1	1	1

* Injured—Fell from train, 1; thrown against side of car, 1. Total, 2.

CAR MILEAGE.

Stage below all individuals, co-operative fast freight lines, and companies, to which the company making this report pays mileage for the use of cars.

Anglo-American Produce Co.	Keystone Palace Horse Car Co.
American Refrigerator Transit Co.	Kansas City Dressed Beef Line.
American Refrigerator Line.	Manassah Wooden Ware Co.
Barrett & Barrett.	Mattoon Manufacturing Co.
Blue Line.	Mann Bros.
Canada Southern Line.	Merchants Despatch Transfer Co.
California Fruit Transit Co.	National Despatch Co.
Canda Cattle Car Co.	New England Car Co.
Chicago Refrigerator Car Co.	Omaha Packing Co.
Cudahy Refrigerator Line.	Paragon Refining Co.
Canadian Pacific Despatch.	Red Line.
Cupples, Samuel, Wooden Ware Co.	Street's Stable Car Line.
Crocker Chair Co.	Silberhorn Co.
Eric Despatch.	St. Louis Refrigerator Car Co.
Empire Line.	Swift's Refrigerator Line.
Fairbank, N. K., & Co.	Union Line.
Havens, C. H. & Co.	Union Tank Line.
Rieks Stock Car Co.	Union Refrigerator Transit Co.
Hammond Refrigerator Line.	White Line.

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, Marvin Hughitt, President, and J. B. Redfield, Auditor, of the Sioux City & Pacific Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company, in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

MARVIN HUGHITT
President
J. B. REDFIELD,
Auditor.

Subscribed and sworn to before me this 10th day of September, 1892.

J. F. CLEVELAND,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—

General J. B. Hawley, Omaha, Nebraska.
Division Superintendents for Iowa—
Henry C. Mahanna, Fremont, Nebraska.

Page 11. Total mileage owned in Iowa, main line, single track.....	74.63
Total mileage owned in Iowa, branches.....	5.84

Grand total, Iowa mileage.....	80.47
Miles of yard track and sidings in Iowa.....	29.56

Total mileage operated in Iowa.....	104.03
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Page 17. Capital stock representing road in Iowa (proportional)—	
Common.....	\$ 1,422,570.54
Preferred.....	125,000.19

Total (proportional).....	\$ 1,549,470.73
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Amount per mile of road (80.47 miles).....	19,255.56
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Number of shares.....	15,494
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Number of shares held in Iowa.....	\$ 1,300.00
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Number of stockholders in Iowa.....	2
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Page 19. Funded debt representing road in Iowa.....	\$2,430,390.17
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Page 23. Cost of the property in Iowa: If belonging to more than one corporation, owned, leased or operated, the cost of each separately (proportional).....	\$ 4,290,049.25
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Page 35. Net earnings per train mile, passenger trains, Iowa.....	37.306
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Net earnings per train mile, freight trains, Iowa.....	23.315
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Page 45. Operating expenses, per train mile, passenger trains, Iowa. (proportional expenses).....	36.470
Operating expenses, per train mile, freight trains, Iowa. (proportional expenses).....	139.624
Proportional operating expenses, per mile of road, Iowa (60.47 miles).....	3,499.94
Taxes in Iowa.....	14,225.66
Interest on bonded debt in Iowa (proportional).....	146,301.61
Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa (proportional on basis of car and loco, mileage).....	5
1-Number of passenger cars.....	4
2-Number of baggage, mail and express cars.....	220
3-Number of box freight cars.....	13
4-Number of stock cars.....	25
5-Number of platform and coal cars.....	13
6-Total number of cars.....	294
7-Number of locomotives.....	19
Page 79. Fencing in Iowa.....	160
1-Miles of fencing on your road in Iowa.....	47
2-Miles of unfenced road in Iowa.....	\$ 194.80
3-Average cost per mile of fencing, about.....	\$ 31,488.00
4-Total cost of same, about.....	
Tonnage crossing Missouri River bridge at Blair, Nebraska, for the year ending June 30, 1902.....	50,141
East bound, number of tons.....	10,543
West bound, number of tons.....	120,648
Total tons.....	

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, M. Hughitt, President, and J. B. Redfield, Auditor of the Sioux City & Pacific Railroad Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

M. HUGHITT,
President,
J. B. REDFIELD,
Auditor.

Subscribed and sworn to before me this 1st day of October, 1902.

J. F. CLEVELAND,
Notary Public.

ANNUAL REPORT

OF THE

TABOR & NORTHERN RAILWAY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report:
Tabor & Northern Railway.

Date of organization:
November 5, 1887.

Under laws of what government, state or territory organized? If more than one, name all:
give reference to each statute and all amendments thereof;
Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Thomas McClelland.....	Forest Grove, Oregon.....	Last Saturday of September, 1902.
Wm. Brooks.....	Tabor, Iowa.....	Last Saturday of September, 1902.
A. S. Prouty.....	Tabor, Iowa.....	Last Saturday of September, 1902.
A. T. West.....	Tabor, Iowa.....	Last Saturday of September, 1902.
J. E. Todd.....	Vermilion, South Dakota.....	Last Saturday of September, 1902.
J. M. Harbour.....	Tabor, Iowa.....	Last Saturday of September, 1902.

Total number of stockholders at date of last election:
One hundred and two.

Date of last meeting of stockholders for election of directors:
Last Saturday of September, 1901.

Give post office address of general office:
Tabor, Iowa.

Give post office address of operating office:
Tabor, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	W. M. Brooks.....	Tabor, Iowa.
President.....	W. M. Brooks.....	Tabor, Iowa.
Vice-President.....	J. E. Todd.....	Vermilion, S. Dakota.
Secretary.....	A. T. West.....	Tabor, Iowa.
Treasurer.....	J. M. Harbour.....	Tabor, Iowa.
Auditor.....	J. E. Todd.....	Tabor, Iowa.
General Manager.....	A. T. West.....	Tabor, Iowa.
General Superintendent.....	A. S. Prouty.....	Tabor, Iowa.
General Passenger Agent.....	A. S. Prouty.....	Tabor, Iowa.
Assistant General Ticket Agent.....	A. S. Prouty.....	Tabor, Iowa.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and out-standing.	DIVIDENDS DECLARED DURING YEAR.	
					Amount.	Rate.
CAPITAL STOCK—						
Common.....	None	\$ 50,000	\$ 150,000.00	\$ 28,400.00	\$ None	
Preferred.....	None					
Total.....	None	\$ 50,000	\$ 150,000.00	\$ 28,400.00	\$	

MANNER OF PAYMENT FOR CAPITAL STOCK.

CLASS OF BOND OR OBLIGATION.	Date of issue.	When due.	Amount of authorized issue.	Amount issued.	Amount out-standing.	Cash realized on amount issued.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	Total cash realized.
ISSUED FOR CASH—										
Common.....			None	None	None	None	None	None	250	\$ 12,500.00
Total.....			None	None	None	None	None	None	250	\$ 12,500.00

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	Date of issue.	When due.	Amount of authorized issue.	Amount issued.	Amount out-standing.	Cash realized on amount issued.	Rate.	When payable.	Amount accrued during year.	Amount paid during year.
Mortgage	Jan. 1, 1900	Jan. 1, 1900	40,000.00	20,250.00	20,250.00	20,250.00	4 1/2	Annually	2,350.00	14.72
Notes secured by mortgage			181.00	181.00	181.00	181.00	8	Semi-annually	2,350.00	14.72
Notes unsecured.....					27,682.74	27,682.74	4 1/2	Annually	2,350.00	14.72
Total.....			\$ 40,000.00	\$ 20,250.00	\$ 47,444.74	\$ 47,444.74	4 1/2	Annually	\$ 3,547.28	\$ 47.75

FUNDED DEBT—EQUIPMENT TRUST OBLIGATIONS—CONTINUED.

A. GENERAL STATEMENT.

SERIES OR OTHER DESIGNATION.	Date of issue.	Term.	Number of payments.	EQUIPMENT COVERED.	REMARKS.
One locomotive					Cost, \$2,500. Contract on car trust plan, to pay \$50 per month.
One passenger car					Cost, \$2,500. Contract on car trust plan, to pay \$50 per month.
One baggage car					Cost, \$2,500. Contract on car trust plan, to pay \$50 per month.

B. STATEMENT OF AMOUNT.

ON OTHER DESIGNATION.	DEFERRED PAYMENTS—PRINCIPAL.		DEFERRED PAYMENTS—INTEREST.	
	Original amount.	Amount out-standing.	Original amount.	Amount out-standing.
Cash paid on delivery of equipment.	\$ None	\$ None	\$ 250.00	\$ 250.00
Total.....	\$ 4,000.00	\$ 4,110.00	\$ 250.00	\$ 250.00
Miscellaneous obligations.....	\$ 4,000.00	\$ 3,110.00	\$ 250.00	\$ 250.00
Total miscellaneous obligations.....	\$ 4,000.00	\$ 3,110.00	\$ 250.00	\$ 250.00
*Eight and ten per cent.				

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	APPORTIONMENT.			AMOUNT PER MILE OF ROAD.		REMARKS.
	Total amount outstanding.	To rail-roads.	To other proper ties.	Miles.	Amount.	
Capital stock.....	\$ 25,400.00	\$ 25,400.00		8.79	\$ 2,900.00	
Equipment.....	\$ 2,400.00	\$ 2,400.00			\$ 250.00	
Equipment trust obligations.....	\$ 3,110.00	\$ 3,110.00	None.		\$ 353.81	
Total.....	\$ 30,910.00	\$ 30,910.00	None.	8.79	\$ 3,503.81	

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED, THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.)

NAME OF ROAD.	Capital stock.	Funded debt.	Current liability.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Tabor & Northern.....	\$ 25,400.00	\$ 25,400.00	\$ 25,400.00	\$ 76,200.00	8.79	\$ 8,000.00
Grand total.....	\$ 25,400.00	\$ 25,400.00	\$ 25,400.00	\$ 76,200.00	8.79	\$ 8,000.00

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for roads named.
	FROM—	TO—		
Tabor & Northern.....	Tabor.....	Malvern.....	8.79	
Total.....			8.79	

Twenty-seven hundredths of a mile of the road was taken up March 1st, 1892.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.....	\$ 20,384.00	\$ 20,384.00	\$ 1,225.72	\$ 14.72
Miscellaneous obligations.....	\$ 2,612.74	\$ 2,612.74	\$ 2,612.66	\$ 1,725.04
Total.....	\$ 22,996.74	\$ 22,996.74	\$ 3,838.38	\$ 1,740.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 120.3
Net traffic balances due from other companies.....	\$ 469.19
Balance—current liabilities.....	\$ 30,775.24
Total.....	\$ 30,855.84

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Loans and bills payable.....	\$ 27,022.74
Wages and salaries.....	\$ 380.25
Net traffic balances due to other companies.....	\$ 304.95
Matured interest coupons unpaid, including coupons due July.....	\$ 3,177.60
Total.....	\$ 30,855.84

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

Paid Chicago, Burlington & Quincy for use of right of way—Malvern, Iowa. \$5.00.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Expenditures during year ending June 30, 1891, in operating expenses.	Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
CONSTRUCTION—				
Right of way.....	\$ 81.00	\$ 71,735.40	\$ 72,964.35	\$ 5,200.82
Fences.....	137.36			
Rails.....	673.26			
Buildings, furniture and fixtures.....	140.00			
Shop machinery and tools.....	65.00			
Sidings and yard extensions.....	75.00			
Total construction.....	\$ 1,158.85			
EQUIPMENT—				
Locomotives.....	\$ 2,500.00	\$ 2,500.00	\$ 280.41	
Passenger cars.....	1,000.00	1,000.00	125.63	
Baggage, express and postal cars.....	500.00	500.00	56.86	
Total equipment.....	\$ 4,000.00	\$ 4,000.00	\$ 462.30	
Grand total cost construction, equipment, etc.....	\$ 1,158.85	\$ 73,835.40	\$ 77,054.35	\$ 5,763.12

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....				\$ 72,964.35	168.85	
Cost of equipment.....				4,000.00		
Cash and current assets.....				480.50		
Profit and loss.....				2,141.77	2,141.77	
Grand total.....				\$ 79,586.62	\$ 2,340.62	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....				\$ 28,450.00		
Funded debt.....				30,284.60		
Current liabilities.....				30,275.24		
Profit and loss.....				2,141.77	2,141.77	
Grand total.....				\$ 81,251.11	\$ 2,141.77	

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 11,343.45
Less operating expenses.....	8,579.85
Income from operation.....	\$ 2,963.60
Total income.....	\$ 2,963.60
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued*.....	\$ 1,276.72
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	2,612.60
Rents.....	5.00
Taxes.....	52.14
Permanent improvements.....	1,128.85
Total deductions from income.....	\$ 5,105.37
Deficit.....	\$ 2,141.77
Deficit from operations of year ending June 30, 1892.....	\$ 2,141.77
Deficit on June 30, 1891.....	\$ 2,483.80
Deficit on June 30, 1892.....	\$ 5,625.57

* No interest has been paid on funded debt, and but little on unsecured current liabilities.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 3,250.20		\$ 3,250.20
Total passenger revenue.....			\$ 3,250.20
Mail.....			403.45
Express.....			217.72
Extra baggage and storage.....			52.40
Total passenger earnings.....			\$ 3,919.77
FREIGHT—			
Freight revenue.....	\$ 7,355.77		
Less repayments.....		\$ 7.00	
Overcharge to shippers.....			
Total deductions.....		\$ 7.00	
Total freight revenue.....			\$ 7,348.68
Other items.....			73.00
Total freight earnings.....			\$ 7,421.68
Total passenger and freight earnings.....			\$ 11,343.45
Total gross earnings from operation—Iowa.....			\$ 11,343.45

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
Tabor & Northern R'y — First mortgage.....	Tabor.....	Malvern.....	8.79				

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	100.00	205.00	305.00
Repairs of rails.....	273.26	400.00	673.26
Repairs of fences, road-crossings, signs and cattle guards.....	50.00	100.00	150.00
Repairs of buildings.....	40.00	100.00	140.00
Total.....	\$ 463.26	\$ 805.00	\$ 1,268.26
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	505.12	950.00	1,455.12
Repairs and renewals of passenger cars.....	35.00	50.00	85.00
Other expenses.....	32.00	67.00	99.00
Total.....	\$ 572.12	\$ 1,007.00	\$ 1,579.12
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	400.00	800.00	1,200.00
Wages of conductors.....	270.00	600.00	870.00
Fuel for locomotives.....	30.00	70.00	100.00
Water supply for locomotives.....	15.00	35.00	50.00
All other supplies for locomotives.....	277.13	400.00	677.13
Wages of other trainmen.....	80.00	100.00	180.00
Wages of switchmen, flagmen and watchmen.....	433.60	700.00	1,133.60
Wages of station agents, clerks and laborers.....	25.00	50.00	75.00
Station supplies.....	0.18	9.18	9.36
Car mileage—balance.....	708.00	120.00	828.00
Other expenses.....			
Total.....	\$ 2,465.98	\$ 3,401.37	\$ 5,867.35
GENERAL EXPENSES—			
Advertising.....	2.00	3.00	5.00
Insurance.....	20.00	60.00	80.00
Rents for tracks, yards and terminals.....	2.00	3.00	5.00
Legal expenses.....	10.50	60.00	70.50
Stationery and printing.....	10.00	30.43	40.43
Total.....	\$ 53.50	\$ 147.43	\$ 200.93
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 463.26	\$ 805.00	\$ 1,268.26
Maintenance of equipment.....	572.12	1,007.00	1,579.12
Conducting transportation.....	1,418.10	4,234.31	5,652.41
General expenses.....	53.50	147.43	200.93
Grand total.....	\$ 2,465.98	\$ 6,401.37	\$ 8,867.35
Percentage of expenses to earnings—entire line.....			73.87
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 460.26	\$ 900.00	\$ 1,360.26
Maintenance of equipment.....	534.12	1,100.00	1,634.12
Conducting transportation.....	1,418.10	3,796.41	5,214.51
General expenses.....	53.50	147.00	200.50
Total.....	\$ 2,465.98	\$ 5,943.41	\$ 8,409.39
Percentage of expenses to earnings—Iowa.....			73.87

Freight and passengers are carried on every train and there can be no division of receipts and expenses except to make them arbitrarily.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	8		None	None
Station agents.....	1	312	717.60	2.30
Engineers.....	1	312	400.00	1.50
Firemen.....	1	312	302.24	1.77
Conductors.....	1	312	400.00	1.50
Section foremen.....	1	312	400.00	1.50
Other trackmen.....	1	936	1,576.40	1.15
All other employes and laborers.....	1	350	149.50	1.15
Total (including general officers)—Iowa.....	12			
Less general officers.....	8			
Total (excluding general officers)—Iowa.....	4			
DISTRIBUTION OF ABOVE—				
General administration.....	2			
Maintenance of way and structures.....	2			
Conducting transportation.....	2			
Total (including general officers)—Iowa.....	12			
Less general officers.....	8			
Total (excluding general officers)—Iowa.....	4			
Total (including general officers)—entire line.....	12			

* Conductor does the work of station agent.

* The average number of trackmen is about three.

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

None.

DECREASE IN MILEAGE BY LINE ABANDONED OR LINE STRAIGHTENED.

Track taken up .37 (twenty-seven hundredths) of a mile.

ALL IMPORTANT PHYSICAL CHANGES (OTHER THAN THOSE ABOVE REFERRED TO).

None.

ALL LEASES TAKEN OR SURRENDERED.

None.

ALL CONSOLIDATIONS OR REORGANIZATIONS AFFECTED.

None.

ALL NEW STOCK ISSUED.

None.

ALL IMPORTANT FINANCIAL CHANGES.

No financial change except that more interest has accrued than could be paid, although there is an increase in earnings over those of last year.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

Contract with American Express Company. Tabor & Northern Railway secures ten dollars per month and fifteen cents per hundred pounds carried, ten pounds being the minimum weight.

MAILS.

Contract with the United States Government to carry mail for \$42.75 per mile.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

None.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

None.

OTHER RAILROAD COMPANIES.

None except with C. B. & Q. Railroad, giving Tabor & Northern Railway privilege of using right of way at Malvern, and Chicago, Burlington & Quincy privilege of using "Y." Tabor & Northern Railway pays Chicago, Burlington & Quincy five dollars a year.

STEAMBOAT OR STEAMSHIP COMPANIES.

None.

TELEGRAPH COMPANIES.

None.

OTHER COMPANIES.

None.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—			
Number of passengers carried earning revenue.....	9,936		
Number of passengers carried one mile.....	79,488		
Average distance carried.....	8		
Total passenger revenue.....		\$	3,250.30
Average amount received from each passenger.....			32.71
Average receipts per passenger per mile.....			64.088
Total passenger earnings.....			3,919.77
Passenger earnings per mile of road.....			44.36.35
Passenger earnings per train mile.....			31.5

FREIGHT TRAFFIC—			
Number of tons carried of freight earning revenue.....	6,558		
Number of tons carried one mile.....	48,464		
Average distance haul of one ton.....	8		
Total freight revenue.....		\$	7,355.77
Average amount received for each ton of freight.....			121.42
Average receipts per ton per mile.....			15.14
Total freight earnings.....			7,423.68
Freight earnings per mile of road.....			844.50
Freight earnings per train mile.....			69.25

PASSENGER AND FREIGHT—			
Passenger and freight revenue.....		\$	7,348.88
Passenger and freight revenue per mile of road.....			892.91
Passenger and freight earnings.....			11,944.45
Passenger and freight earnings per mile of road.....			1,355.78
Gross earnings from operation.....			11,944.45
Gross earnings from operation per mile of road.....			1,390.49.5
Expenses.....			8,867.35
Expenses per mile of road.....			1,068.79

TRAIN MILEAGE—			
Miles run by passenger trains.....			
Miles run by freight trains.....	12,320		
Miles run by mixed trains.....			
Mileage of loaded freight cars—north or east.....			4,016
Mileage of loaded freight cars—south or west.....			891

*All trains are mixed if occasion requires.

PASSENGER AND FREIGHT AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—			
Number of passengers carried earning revenue.....	9,936		
Number of passengers carried one mile.....	79,488		
Average distance carried.....	8		

Total passenger revenue.....	\$	3,250.30
Average amount received from each passenger.....		32.71
Average receipts per passenger per mile.....		64.088
Total passenger earnings.....		3,919.77
Passenger earnings per mile of road.....		44.36.72
Passenger earnings per train mile.....		31.5

FREIGHT TRAFFIC—			
Number of tons carried of freight earning revenue.....	6,558		
Number of tons carried one mile.....	48,464		
Average distance haul of one ton.....	8		
Total freight revenue.....		\$	7,355.77
Average amount received for each ton of freight.....			121.42
Average receipts per ton per mile.....			15.14
Total freight earnings.....			7,423.68
Freight earnings per mile of road.....			844.50
Freight earnings per train mile.....			69.25

PASSENGER AND FREIGHT—			
Passenger and freight revenue.....		\$	7,348.88
Passenger and freight revenue per mile of road.....			892.91
Passenger and freight earnings.....			11,944.45
Passenger and freight earnings per mile of road.....			1,355.78
Gross earnings from operation.....			11,944.45
Gross earnings from operation per mile of road.....			1,390.49.5
Expenses.....			8,867.35
Expenses per mile of road.....			1,068.79

TRAIN MILEAGE—			
Miles run by passenger trains.....			
Miles run by freight trains.....			12,320
Miles run by mixed trains.....			
Total mileage trains earning revenue.....			12,320
Grand total train mileage.....			12,320
Mileage of loaded freight cars—north or east.....			4,016
Mileage of loaded freight cars—south or west.....			891

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

KIND.	NEW RAILS LAID DURING YEAR.			
	Tons.	Weight per yard—lbs.	Average price at date of purchase—cts.	per point.
Steel.....	20	45.4	22.00	
Total steel.....	20	45.4	22.00	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.		Hard wood—cord.	Soft wood—cord.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
	200	20					
Passenger.....	200	20	17	355	12,320	57.63	
Total.....	200	20	17	355	12,320	57.63	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road—whole tons.	Freight received from connecting carriers—whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	607	45	652	
Flour.....		30	30	
Other mill products.....	607	30	637	
Fruit and vegetables.....				
PRODUCTS OF ANIMALS—	2,366	20	2,386	
Live stock.....				
PRODUCTS OF MINES—				
Anthracite coal.....		60	60	
Bituminous coal.....		500	500	
Stone, sand, and other like articles.....	12	152	164	
PRODUCTS OF FOREST—				
Lumber.....	14	873	887	
Empty barrels.....	42	56	98	
Wood and logs.....	229	229		
MANUFACTURES—				
Petroleum and other oils.....		10	10	
Salt.....		72	72	
Iron and steel rails.....	19	19	38	
Nails.....		12	12	
Cement, brick, and lime.....		68	68	
Household goods and furnishings.....	40	60	100	
Merchandise.....	104	504	608	
Total tonnage—Iowa.....	4,158	2,400	6,558	
Total tonnage—entire line.....	4,158	2,400	6,558	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....		1	1	Alr.....		
Total locomotives.....		1				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....		1		Hand.....		
Baggage, express and postal cars.....		1				
Total.....		2				
Total cars owned.....		2				
Grand total cars.....		2				

Locomotives and cars are bought on car trust plan.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	MILEAGE OPERATED BY ROAD MAKING THIS REPORT.	
		Main line.	Branches and spurs.
Miles of single track.....		8.70	8.70
Total mileage operated (all tracks).....		8.70	8.70

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

C. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	MILEAGE OPERATED BY ROAD MAKING THIS REPORT.	
		Main line.	Branches and spurs.
Iowa.....		8.70	8.70
Total mileage operated (single track).....		8.70	8.70

D. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	MILEAGE OWNED BY ROAD MAKING THIS REPORT.	
		Main line.	Branches and spurs.
Iowa.....		8.70	8.70
Total mileage owned (single track).....		8.70	8.70

Iron rails, thirty-five lbs., were used in construction. Steel rails are used as we replace them, one carload only replaced during the year.

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.										PROFILE.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
		Miles.					Number of curves.					Aggregate length of curved line—in miles.					Length of straight line—in miles.					Length of level line—in miles.					Number.					Sum of ascents—feet.					Aggregate length of grades—in miles.					Number.					Sum of descents—feet.					Aggregate length of ascending grades—in miles.					Number.					Sum of descents—feet.					Aggregate length of descending grades—in miles.					Height of face of rail above foot of fall—feet.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Page 23.	Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$	72,964.25
	The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business? There being no market value the actual cash value is what the material would sell for if torn up which would not exceed.....	\$	9,000.00
Page 25.	Net earnings per train mile, freight trains, Iowa.....		.32
Page 45.	Operating expenses, per train mile, passenger trains, Iowa.....		.68
	Operating expenses, per train mile, freight trains, Iowa.....		\$62.29
	Operating expenses, per mile of road, Iowa (5.79 miles).....		\$2.14
	Taxes in Iowa, half of the year.....		36.30
	Interest on bonded debt in Iowa.....		
Page 63.	Average number of tons of freight in each car when shipped in car lots, estimated.....		23
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	OWNED.	TOTAL.
	1—Number of passenger cars.....	1	1
	2—Number of baggage, mail and express cars.....	1	1
	3—Total number of cars.....	2	2
	10—Number of locomotives.....	1	1
Page 79.	Fencing in Iowa—		9
	1—Miles of fencing on your road in Iowa.....		8.56
	2—Miles of unfenced road in Iowa.....	\$	119.00
	3—Average cost per mile of fencing.....		\$60.00
	4—Total cost of same.....		1.5
	5—Miles of fencing built during the year, estimated.....		

STATE OF IOWA,
COUNTY OF FREMONT, ss.

We, the undersigned, A. T. West, President, and J. M. Barbour, Treasurer, of the Tabor & Northern Railway Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

A. T. WEST, President.
J. M. BARBOUR, Treasurer.

Subscribed and sworn to before me this 28th day of October, 1902.
E. W. BBOOKS, Notary Public.

ANNUAL REPORT

OF THE

UNION PACIFIC RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

- Cost of Missouri River bridge and approaches?
Ans. \$3,807,363.00.
- Gross earnings of the bridge?
Ans. See answer to question 23.
- Net earnings of the bridge?
Ans. See answer to question 23.
- Number of tons of freight moved east over the bridge
Ans. 614,566.
- Number of tons of freight moved west over the bridge?
Ans. 495,384.
- Number of cars moved east over the bridge?
Ans. Passenger, 15,367.
Freight, 77,934.
- Number of cars moved west over the bridge?
Ans. Passenger, 15,367.
Freight, 71,634.
- Charge per ton for hauling over the bridge?
Ans. Local bridge rates shown by enclosed tariff No. 578.
- Cost per ton for hauling over bridge?
Ans. Expenses of freight and passenger service in Iowa not kept separate.
- Cost of operating bridge?
Ans. See answer to question 23.
- Cost of maintenance of bridge?
Ans. See answer to question 23.
- Number of passengers carried east over the bridge?
Ans. 83,274.

13. Number of passengers carried west over the bridge?
Ans. 84,222.
14. Charge for carrying each passenger.
Ans. 25 cents.
15. Number of acres of land owned at Council Bluffs?
Ans. 272.55
16. Number of miles of main road in Iowa?
Ans. Main line, 2.36; branch, 1.76; total, 4.12. Double track main line, 1.53; double track branch, .81; total double track, 2.34 miles.
17. Number of miles of sidings in Iowa?
Ans. 23.15.
18. Cost of sidings?
Ans. Estimated at \$115,760.00.
19. Cost of buildings, depots, hotels, warehouses, sheds, elevators and stock yards in Iowa?
Ans. Estimated cost of—
Broadway passenger depot.....\$ 3,000.00
Transfer passenger depot and hotel.....120,500.00
Tenth avenue freight house.....5,000.00
Transfer freight house.....10,000.00
Sheds and platforms.....28,500.00
Round house.....40,000.00
Other buildings and structures.....29,740.00
Total.....\$ 236,240.00

20. Amount of bonds representing bridge, track, lands and buildings?
Ans. Representing bridge only, \$1,621,000.

21. The amount of stock representing bridge and property in Iowa?
Ans. No stock issued on account of bridge and property in Iowa.

22. The amount of rent received from other companies (railway and express) for use of track, buildings, land, etc?
Ans. \$45,723.45.

23. Any other information that would be of value in determining the cost, business and income of the bridge and Iowa properties?
Ans. The Missouri River bridge is operated as a part of the Union Division of the Union Pacific Railway. The earnings and expenses of the bridge are not kept separate; therefore it is impossible for the Company to furnish the information called for in the particular form in which it is requested. The earnings and expenses of the Company's road between Council Bluffs and Omaha, representing the unsubsidized portion of the Union Division, are, however, prepared for the use of the United States Commissioner of Railroads. The figures covering 4.12 miles of line in Iowa and .66 mile in Nebraska, are as follows:

Gross earnings.....	\$ 484,366.63
Operating expenses.....	122,521.47
Surplus (taxes, interest, and sinking fund not deducted)	\$ 291,845.15
Estimated taxes in Iowa, based on 1891 taxes.....	25,000.00
Estimated taxes in Nebraska, based on 1891 taxes.....	10,000.00
	\$ 35,000.00
	\$ 256,845.15

The net expenditure during the year for renewal or reconstruction of the Omaha bridge was \$11,730.11. This added to the cost of the bridge as reported June 30, 1891, viz: \$3,796,204.82, gives \$3,807,935.00—the amount reported in answer to question No. 1.

OLIVER W. MINK,
Comptroller.

ANNUAL REPORT

OF THE

WABASH RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

The Wabash Railroad Company.

Date of organization?

August 1, 1889.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.
Michigan, Ohio, Indiana, Illinois and Missouri.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Detroit & State Line Wabash Railroad Company, a corporation of Michigan.

Toledo Western Railroad Company, a corporation of Ohio.

Wabash Eastern Railway Company of Indiana, a corporation of Indiana.

Wabash Eastern Railway Company of Illinois, a corporation of Illinois.

Wabash Western Railway Company, a corporation of Missouri.

Date and authority for each consolidation?

July 29, 1889.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Wabash, St. Louis & Pacific Railway Company, consolidated under the laws of the states above named.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
O. D. Ashley.....	New York.....	September 13, 1892.
Geo. J. Gould.....	New York.....	
Edgar T. Wells.....	New York.....	
Henry K. Mollars.....	New York.....	
C. J. Lawrence.....	New York.....	
James F. Joy.....	Detroit, Michigan.....	
S. C. Reynolds.....	Toledo, Ohio.....	
Sidney Dillon.....	New York.....	
Thos. H. Hubbard.....	New York.....	
John T. Terry.....	New York.....	
Russell Sage.....	New York.....	
James T. How.....	St. Louis, Mo.....	
Charles M. Hays.....	St. Louis, Mo.....	

* Died, June, 1892.

REPORT OF RAILROAD COMMISSIONERS.

Total number of stockholders at date of last election?

Not known.

Date of last meeting of stockholders for election of directors?

September 8, 1891.

Give post office address of general office.

St. Louis, Missouri.

Give post office address of operating office.

St. Louis, Missouri.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	O. D. Ashley.....	New York.
President.....	O. D. Ashley.....	New York.
Vice-President.....	Edgar F. Howland.....	St. Louis, Mo.
Vice-President.....	J. C. Ottenson.....	New York.
Secretary.....	L. A. Henry.....	St. Louis, Mo.
Treasurer.....	W. H. Blodgett.....	St. Louis, Mo.
General Solicitor.....	D. H. Howard.....	St. Louis, Mo.
General Auditor.....	E. B. Traylor.....	St. Louis, Mo.
Auditor.....	Chas. M. Hayes.....	St. Louis, Mo.
Chief Engineer.....	W. S. Lincoln.....	St. Louis, Mo.
General Superintendent.....	E. A. Gould.....	Perry, Ind.
Division Superintendent.....	S. J. Goodrich.....	Chicago, Ill.
Division Superintendent.....	F. H. McGuigan.....	Kansas City, Mo.
Superintendent of Telegraph.....	G. C. Kinsman.....	Des Moines, Mo.
Traffic Manager.....	M. K. Keefe.....	St. Louis, Mo.
Assistant General Freight Agent.....	L. B. Knight.....	St. Louis, Mo.
Assistant General Freight Agent.....	J. L. Lund.....	St. Louis, Mo.
General Passenger Agent.....	C. S. Crane.....	St. Louis, Mo.
General Ticket Agent.....	F. Chandler.....	St. Louis, Mo.
Assistant General Agent.....	E. Crane.....	St. Louis, Mo.
Assistant General Agent.....	S. H. Overholt.....	St. Louis, Mo.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CLAIMS		\$1,693,445.15
Cash.....		115,294.32
Due from agents and conductors.....		492,106.16
Due from solvent companies and individuals.....		917,894.57
Other cash assets*.....		
Total.....		\$2,613,560.10

* Materials and supplies on hand, \$528,883.56.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902

Loans and bills payable.....	397,459.07
Audited vouchers and accounts.....	806,901.89
Wages and salaries.....	474,619.77
Not trade discounts.....	281,922.08
Matured interest coupons unpaid, including coupons due July 1.....	327,718.00
Miscellaneous.....	182,567.49
Balance—cash assets.....	182,567.49
Total.....	\$2,516,560.00

PROPERTY OPERATED,

NAME	FROM—	TO—	Miles of line for		Miles of line for each class of roads named.	Miles of line for each class of roads named.
			each road.	each road.		
The Wabash Railroad	Toledo Bluffs Camp Point Bloomington Dwight Edwardsville Auburn Junction Fairbury Deary St. Louis Moberly Salsbury	East Hannibal Camp Point Bloomington East St. Louis Edwardsville Crossing Auburn Junction Streator Burlington Ferguson Ottumwa Glasgow	403.3 39.4 39.4 116.2 50.0 38.4 31.5 31.5 30.8 11.7	403.3 39.4 39.4 116.2 50.0 38.4 31.5 31.5 30.8 11.7	1,442.5	1,442.5
LEASING.	Louisian & Pike County Railroad Toledo, Peoria & Western Railroad Eel River Railroad Peori & Detroit Railway Company St. Louis, Council Bluffs & Omaha Railroad Boone County & Booneville Railroad	Mayfield Newark Burlington Chillicothe Centalla	6.3 3.8 53.2 38.3 41.4 27.7	6.3 3.8 53.2 38.3 41.4 27.7	233.7	233.7
JOINT TRACKAGE—	Chicago, Burlington & Quincy Railroad Toledo, Peoria & Western Railroad Toledo Peoria & Western Railroad Chicago & Erie Railroad Chicago & Erie Railroad Terminal Railroad Association of St. Louis Hannibal & St. Joseph Railroad Chicago, Rock Island & Pacific Railroad	Quincy Chicago Auburn Junction Fairbury St. Louis St. Louis Union Depot Hannibal Ottumwa	21.8 8.0 8.0 11.8 11.8 1.5 1.5 38.0	21.8 8.0 8.0 11.8 11.8 1.5 1.5 38.0	106.9	106.9
LEASES RELATING TO PURCHASING COMMITTEE—	Attica, Covington & Southern Railroad Des Moines & St. Louis Railroad	Attica Gampaigh Harvey Des Moines	11.8 11.7 43.4	11.8 11.7 43.4	66.9	66.9
Total mileage operated					1,694.9	1,694.9

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares authorized.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Date.	Amount.
CAPITAL STOCK—						
Preferred	280,000 \$ 100.00	\$ 28,000,000.00	\$ 28,000,000.00	\$ 25,000,000.00	None.	.....
Total	280,000	\$ 28,000,000.00	\$ 28,000,000.00	\$ 25,000,000.00	None.	.....

MANNER OF PAYMENT FOR CAPITAL STOCK.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	DIVIDENDS DECLARED DURING YEAR.	
				Date.	Amount.
Total	None.	.....

MANNER OF PAYMENT FOR CAPITAL STOCK—

Preferred	.....	.....	.....	None.	.....
Total	.....	.....	.....	None.	.....

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.	Date of issue.	When due.	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	When paid.	INTEREST.	Amount accrued during year.	Amount paid during year.
The Wabash R. R. Co. first mortgage bonds.	1889	1889	1889	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
The Wabash R. R. Co. second mortgage bonds.	1889	1889	1889	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
The Wabash R. R. Co. income bonds.	1889	1889	1889	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
The Wabash R. R. Co. second mortgage bonds.	1889	1889	1889	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
Beal estate and railway mortgage bonds, St. L.	1874	1874	1874	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
Kansas City & Northern Railway Co.	1874	1874	1874	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
St. Charles Bridge second mortgage bonds.	1874	1874	1874	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
LAUREL LANE BONDS—											
Brunswick & Chillicothe R. R. first mortgage bonds.	1878	1878	1878	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
St. Louis & Hannibal R. R. first mortgage bonds.	1878	1878	1878	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
Boone County & Booneville R. R. first mortgage bonds.	1878	1878	1878	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	.....	.....	.....
Grand total				.....	.....	.....	.....	.....	.....	.....	.....

* Interest payable if earned.

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	Amount accrued during year.	Amount paid during year.
Mortgage bonds.
Total

RECAPITULATION OF LINES OPERATED BY THE WABASH RAILROAD COMPANY

DESCRIPTION OF LINES.	MILES OF LINE.				
	Owned.	Leased.	Operated under joint trackage arrangements.	Belonging to the operating Committee.	Total.
LINES EAST OF THE MISSISSIPPI RIVER—					
Toledo..... to East Hamilton.....	462.3				462.3
Hiocks..... to Camp Point.....	39.4				39.4
Camp Point..... to Quincy.....	21.8		21.8		21.8
Clayton..... to Elvaston.....	24.5				24.5
Elvaston..... to Hamilton.....		6.1			6.1
Mayville..... to Pittsfield.....			14.8		14.8
Atlica..... to Covington.....			11.7		11.7
Sidney..... to Champaign.....					
Decatur..... to East St. Louis.....	110.2				110.2
Edwardsville..... to Edwardsville Crossing.....	8.5				8.5
Chicago..... to Auburn Junction.....			8.0		8.0
Auburn Junction..... to Effingham.....	203.4				203.4
Shumway..... to Altamont.....	10.2				10.2
Forrest..... to Fairbury.....			5.5		5.5
Fairbury..... to Streator.....	31.5				31.5
Detroit..... to Delrey.....					
Delrey..... to Butler.....	110.2				110.2
Butler..... to Loganport.....			9.5		9.5
Chili..... to Peru.....					
Laketon Junction..... to State Line.....			103.3		103.3
State Line..... to Auburn Junction.....			11.8		11.8
Total line east.....	1,012.3	112.3	156.9	36.5	1,308.0
LINES WEST OF THE MISSISSIPPI—					
St. Louis, Union Dep. to Tayon Avenue.....			0.3		0.3
St. Louis, Tayon Av. to Harlem.....	274.8				274.8
Harlem..... to Kansas City.....			1.5		1.5
St. Louis Levee..... to Ferguson.....	10.8				10.8
Moberly..... to Ottumwa.....	130.9				130.9
Ottumwa..... to Harvey.....					
Harvey..... to Des Moines.....			38.0		38.0
Brunswick..... to Chillicothe.....			38.5		38.5
Chillicothe..... to Pattonburg.....			41.4		41.4
Centralia..... to Columbia.....			21.7		21.7
Salisbury..... to Glasgow.....	14.7				14.7
Total lines west.....	431.2	101.4	40.0	43.4	616.0
Total all lines.....	1,443.5	213.7	196.9	69.9	1,924.0

NOTE.—In addition to the above Joint Trackage arrangements, this company has an arrangement with the Missouri, Kansas and Texas Railroad whereby it runs its passenger trains over the track of the Missouri, Kansas & Texas Railroad between Hannibal and Moberly, a distance of 30 miles.

*The line from Albia to Harvey, 23.4 miles, is now being operated and the mileage is not included above. This is a part of the Des Moines & St. Louis Railroad, and belongs to the Purchasing Committee.

RECAPITULATION.

A. FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
	Outstanding.	To rail-roads.	To other proper ties.	Miles.	
Capital stock.....					
Bonds.....					
Total.....	\$ 62,000,000.00	\$ 75,000,000.00	\$ 1,443.50	36,023.50	On lines east \$ 460,288.00.
	\$ 75,000,000.00	\$ 120,000,000.00	1,554.90	43,751.58	On lines west.
Total.....	\$ 137,000,000.00	\$ 195,000,000.00	\$ 91,580.71	79,775.08	On lines east.
					79,775.08 On lines west.

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRackage RIGHTS EXCLUDED) THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

SAME OF ROAD.	AMOUNT PER MILE OF ROAD.		REMARKS.
	Current liabilities.	Funded debt.	
The Wabash Railroad.....			
Grand total.....	\$ 62,000,000.00	\$ 75,000,000.00	
	\$ 1,443.50	\$ 1,554.90	
	\$ 1,443.50	\$ 1,554.90	

The Wabash Railroad

Grand total

*Lines east. *Lines west.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 14,389,331.13	
Less operating expenses.....	10,832,938.95	
Income from operation.....		\$ 3,556,392.18
Dividends on stocks owned.....	\$ 127,000.00	
Interest on bonds owned.....	2,700.00	
Miscellaneous income—less expenses.....	206,318.48	
Income from other sources.....		388,618.48
Total income.....		\$ 3,945,422.06
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$ 2,819,075.00	
Rents.....	523,860.41	
Taxes.....	464,549.15	
Other deductions.....	46,472.22	
Total deductions from income.....		\$3,853,946.79
Net income.....		\$ 91,475.87
Surplus from operations of year ending June, 30 1892.....		\$ 91,475.87
Surplus on June 30, 1891.....	\$ 274,082.50	
Less betterments—burnt clay ballast.....	\$ 97,688.97	218,857.52
Real estate in St. Louis.....	121,108.00	
Additions for year.....		\$ 55,234.68
Surplus on June 30, 1892.....		\$ 146,700.55

EARNINGS FROM OPERATION—STATE OF IOWA—ESTIMATED.

ITEM.	Total receipts.	Deductions account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 57,256.18		\$ 57,256.18
Total passenger revenue.....			\$ 57,256.18
Mail.....			10,377.34
Express.....			3,960.00
Extra baggage and storage.....			401.73
Other items.....			
Total passenger earnings.....			\$ 71,884.25
FREIGHT—			
Freight revenue.....	\$ 125,502.01		\$ 125,502.01
Total freight revenue.....			\$ 125,502.01
Other items.....			1,385.22
Total freight earnings.....			\$ 126,977.23
Total passenger and freight earnings.....			\$ 198,861.48
Total gross earnings from operation—Iowa.....			\$ 198,861.48
Total gross earnings from operation—entire line.....			\$ 14,289,331.13

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Cwt.
Pacific Express Company.....	\$ 1,200,000.00	\$	\$ 72,000.00	1.00
Rock Island Union Depot Company.....	3,000.00			3,000.00
Union Depot Company, Kansas City.....	21,000.00			1.00
Chicago & Western Ind. Railroad Company.....	1,000,000.00	4%	40,000.00	1.00
Belt Railway Company of Chicago.....	240,000.00			1.00
Union Bridge Company, Toledo.....	6,000.00			1.00
Terminal Railroad Association, St. Louis.....	203,800.00			2.00
American Refrigerator Transit Company.....	166,500.00			1.00
Hannibal Union Depot Company.....	5,800.00			2.00
Brunswick & Chillicothe Railroad Company.....	432,000.00			1.00
St. Louis, Council Bluffs & Omaha Railroad Co.....	729,700.00			5,000.00
Union Elevator Company, Council Bluffs.....	46,700.00		800.00	1.00
Peru & Detroit Railway Company.....	1,000.00			1.00
World's Columbian Exposition.....	20,000.00			20,000.00
Detroit Chamber of Commerce.....	100.00			100.00
Peoria & Pekin Union Railway.....			10,000.00	
Total.....	\$		\$ 127,800.00	\$ 28,114.00

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Interest and discount.....	\$		\$ 20,682.68
Operation Hannibal bridge.....			22,645.30
Profit and loss.....			1.00
Detroit Elevator Rebates.....			2,373.28
Toledo & Wabash Elevator Rebates.....			4,501.22
Hannerton & Shenandoah R. R. surplus earnings.....			10,000.00
Total.....			\$ 60,153.48

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Tifton to Danville.....		C. C. C. & St. L.....	\$ 1,400.00	
Bates to Springfield.....		St. L., Alton & Springfield.....	1,700.00	
Moulton to Bloomfield.....		C. B. & K. C. R. R.....	12,000.00	
St. Peters to St. Louis.....		St. L., K. & N. W. R. R.....	147,817.12	
Forest Park to St. Louis.....		St. L., R. C. & Col. R. R.....	30,000.00	
Total.....				\$192,847.12
YARDS—				
Facilities at Streator.....		Ind., Ill. & Iowa R. R.....	5,000.00	
Hamilton round house.....		T. P. & W. R. R.....	500.00	
Forrest water station.....		T. P. & W. R. R.....	900.00	
Rent of property in St. Louis.....			817.88	
Total.....				\$ 5,317.88
Grand total rents received.....				\$198,165.00

BONDS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.	Valuation.
Union Bridge Company, Toledo	\$ 46,000.00			1.00
Lake Erie Transportation Company	22,000.00			22,000.00
Terra & Detroit Railway Company	90,000.00			90,000.00
Des Moines Union Railway Company	6,000.00		200.00	6,000.00
Total	\$ 164,000.00		\$ 200.00	\$ 164,000.00

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of road way	\$ 278,143.13	\$ 366,280.20	\$ 644,423.33
Renewals of rails	79,150.71	144,261.41	223,412.12
Renewals of ties	36,220.12	198,241.00	234,461.12
Repairs of bridges and culverts	108,650.30	217,715.11	326,365.41
Repairs of fences, road crossings, signs and cattle-guards	19,779.86	20,545.70	40,325.56
Repairs of buildings	60,271.74	122,060.78	182,332.52
Repairs of docks and wharves	1,266.41	2,542.81	3,809.22
Repairs of telegraph	11,600.08	31,229.26	42,829.34
Other expenses	50,420.97	102,154.34	152,575.31
Total	\$ 713,869.39	\$ 1,403,485.06	\$ 2,117,354.45
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 306,184.80	\$ 417,299.24	\$ 723,484.04
Repairs and renewals of passenger cars	263,517.11		263,517.11
Repairs and renewals of freight cars	962,292.36		962,292.36
Shop machinery, tools, etc.	57,736.67	101,096.30	158,832.97
Other expenses			
Total	\$ 366,130.17	\$ 1,477,695.78	\$ 1,843,825.95
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 319,271.96	\$ 806,774.43	\$ 1,126,046.39
Fuel for locomotives	180,250.81	576,525.62	756,776.43
Water-supply for locomotives	33,272.38	45,544.45	78,816.83
All other supplies for locomotives	11,118.03	15,545.95	26,663.98
Wages of other trainmen	154,463.79	610,329.60	764,793.39
All other train supplies	44,597.29	34,277.72	78,875.01
Wages of switchmen, flagmen and watchmen	91,520.71	485,562.01	577,082.72
Expenses of telegraph, including train dispatchers and operators	97,314.50	196,507.10	293,821.60
Wages of station agents, clerks and laborers	104,697.02	863,300.01	967,997.03
Station supplies	17,029.13	38,873.33	55,902.46
Car mileage—balance	22,614.94	396,219.01	418,833.95
Loss and damage	26,364.17	51,692.52	78,056.69
Injuries to persons and property	40,000.37	62,425.33	102,425.70
Other expenses	279,804.36	208,241.38	488,045.74
Total	\$ 1,406,808.87	\$ 4,390,272.80	\$ 5,797,081.67
GENERAL EXPENSES—			
Salaries of officers	\$ 17,785.03	\$ 35,570.05	\$ 53,355.08
Salaries of clerks	14,630.47	20,260.90	34,891.37
General office expenses and supplies	4,907.45	5,811.55	10,719.00
Agents, including salaries and rent	24,123.69	222,627.79	246,751.48
Advertising	68,490.45	258.08	68,748.53
Commissions	114,986.47	52,626.35	167,612.82
Insurance	8,600.80	17,213.03	25,813.83
Rents not otherwise provided for	7,848.77	15,281.50	23,130.27
Legal expenses	20,741.55	47,663.62	68,405.17
Stationery and printing	4,865.77	9,751.56	14,617.33
Other general expenses	11,809.32	22,535.39	34,344.71
Total	\$ 342,328.708	\$ 661,781.14	\$ 1,004,109.84

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 713,869.39	\$ 1,403,485.06	\$ 2,117,354.45
Maintenance of equipment	366,130.17	1,477,695.78	1,843,825.95
Conducting transportation	1,406,808.87	4,390,272.80	5,797,081.67
General expenses	342,328.70	661,781.14	1,004,109.84
Grand total	\$ 3,829,137.13	\$ 7,933,134.74	\$ 11,762,271.87
Percentage of expenses to earnings—entire line			73.26
OPERATING EXPENSES—STATE OF IOWA—Estimated—			
Maintenance of way and structures	\$ 19,431.53	\$ 36,863.97	\$ 56,295.50
Maintenance of equipment	18,450.95	39,019.01	57,470.96
Conducting transportation	25,458.12	19,588.77	45,046.89
General expenses	6,601.04	13,093.96	19,695.00
Total	\$ 69,941.64	\$ 104,565.71	\$ 174,507.35
Percentage of expenses to earnings—Iowa			146.37

RENTALS PAID.

A. RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Total.
Red River Railroad			\$ 64,250.00
Louisiana & Pike Company Railroad			800.00
Total rents			\$ 65,050.00

B. RENTS PAID FOR LEASE OF OTHER PROPERTY.

DEGRADATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRUCKS—			
Ashburn Junction to Chicago	Chicago & W. I. R. R.		\$ 178,132.95
Laketon Junction to State Line	Chicago & Erie R. R.		90,601.80
Camp Point to Quincy	C. & E. & W. R. R.		27,895.40
Fairbury to Forest	T. & P. W. R. R.		6,000.00
Elkston to Hamilton	T. & P. W. R. R.		37,684.00
Hiram to Harvey	H. & S. & P. R. R.		35,770.00
Hannibal to Moberly	M. & K. T. R. R.		
Total			\$ 345,480.20
TERMINALS—			
Detroit Union Depot	Det. U. D. & Station Co.		\$ 64,436.80
Ottumwa Terminal	C. & B. & Q. R. R.		4,110.20
Des Moines	Des Moines Union R. R. Co.		10,386.12
Kansas City Bridge	H. & S. & P. R. R. Co.		30,000.00
Grounds at Kansas City	Missouri Pacific R. Co.		3,500.00
Total			\$ 112,433.12
Grand total rents			\$ 457,913.32

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road	\$	\$129,928,500.00		\$129,933,500.00	\$ 5,000.00	
Cost of equipment		8,013.00		28,114.00	20,101.00	
Stocks owned		144,056.54		138,056.54	16,000.00	
Bonds owned		2,420,201.00		2,513,560.20	193,359.20	
Cash and current assets						
Other Assets—Materials and supplies	\$	\$ 600,271.46		\$ 508,883.56		\$ 1,387.90
Wabash reorganization		300,000.00		425,000.00	125,000.00	
Grand total	\$	\$133,601,232.00		\$133,722,114.30	\$ 120,882.30	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$	\$2,000,000.00		\$2,000,000.00		
Funded debt		78,000,000.00		78,000,000.00		
Current liabilities		2,186,464.40		2,430,967.75	244,503.35	
Accrued interest on funded debt not yet payable		507,354.58		600,784.58	3,730.00	
Income account prior to July 1, 1889		543,631.42		543,631.42		
Profit and loss		274,082.20		146,700.55	127,381.65	
Grand total	\$	\$133,601,232.00		\$133,722,114.30	\$ 120,882.30	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

The following bonds have been issued on the Chicago extension, running from Montpelier, Ohio, to a connection with the Chicago & Western Indiana R. R. near Chicago, viz: Detroit & Chicago Extension first mortgage bonds.
Date of issue, July, 1871.
Due, July, 1941.
Total issue, \$1,500,000.00.
Rate of interest, 5 per cent.
Interest payable January and July.
Annual interest charge \$175,000.00.
The above bonds will be taken into account upon the completion of the line, when it will be operated as a part of the Wabash System.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

The Pacific Express Company operates over the lines of this railway under an agreement whereby this company receives 50 per cent of the total gross earnings of the express company over the lines of road operated by this company.

MAILS.

United States Post Office Department pays this railway company for the transportation of mails over the lines owned and operated by this company, the following amounts per month, viz:

Route No. 131,010, Toledo to Quincy	\$	13,324.61
131,022, Decatur to East St. Louis		3,425.47
131,025, Hannibal to Bluffs		805.16
131,075, Maysville to Pittsfield		35.00
131,081, Clayton to Keokuk		338.11
135,006, Chicago to Altamont		1,967.51
135,013, Streator to Fairbury		115.18
135,063, Shumway to Ellingham		37.32
133,027, Detroit to Butler		818.50
133,034, Butler to Lehigh		683.21
135,065, Champaign to Sidney		41.39
133,047, Attica to Covington		56.21
145,004, St. Louis to Kansas City		7,108.81
145,007, Moberly to Ottumwa		1,869.80
145,009, Centralia to Columbia		128.82
145,013, Brunswick to Pattonsburg		1,650.92
145,025, Salisbury to Glasgow		55.07
145,030, Harvey to Des Moines		425.58
143,105, Ottumwa to Evans		99.01
143,106, Evans to Harvey		57.06
Total	\$	\$2,594.44

SLEEPING, PARLOR OR DINING-CAR COMPANIES.

The Pullman Palace Car Company, the Wagner Palace Car Company and Woodruff Sleeping and Parlor Coach Company furnish sleeping and parlor cars under arrangements similar to those with other roads.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

The American Refrigerator Transit Company agrees to furnish to this railway company refrigerator cars to transport perishable goods, such as fresh beef, pork, game, butter, eggs, vegetables, fruit, etc., the railway company to pay one cent per mile for each car run, and a commission of 12½ per cent of the rate received for the transportation of said property over this company's lines.

The following fast freight lines operate over the lines of this road:

Canada Southern Line.	Lehigh & Wabash Despatch Line.
Canadian Pacific Despatch.	Merchants Despatch Transportation Co.
Commercial Express Line.	National Despatch Fast Freight Line.
Erle Despatch.	Ontario Despatch Line.
Great Eastern Fast Freight Line.	Red Line Transit Company.
Hoscoe Tunnel Line.	Rome, Watertown & Ogdensburg Fast Freight Line.
Interstate Despatch Line.	Traders Despatch.
Lackawanna Line.	Wabash and Lackawanna Despatch.
Lehigh Valley Line.	

This company pays the usual mileage on freight cars belonging to the above lines, and a proportion of the expenses of the Canada Southern Line, Erle Despatch, Great Eastern Fast Freight Line, Hoscoe Tunnel Line, Lackawanna Line, Lehigh and Wabash Despatch Line, Ontario Despatch Line, Red Line Transit Company, Rome, Watertown & Ogdensburg Line.

OTHER RAILROAD COMPANIES.

The Missouri, Kansas & Texas Railway Company agrees to carry all freight between Hannibal and Moberly, delivered to it by the Wabash Railroad at Hannibal or at Moberly, at the rate of one cent per ton per mile, with 25 per cent added thereto for administrative purposes.

The Wabash Railroad Company agrees to pay the Chicago, Rock Island & Pacific Railway Company for the right to run its trains over their track between Ottumwa and Harvey, at the following rates: For each freight train, 30 cents per mile; for each passenger train, 25 cents per mile. For each engine watered at tank, 25 cents.

The Wabash Railroad Company pays the Chicago & Western Indiana Railroad Company for the joint use of the track between Auburn Junction and Chicago, and the terminal facilities in Chicago, the sum of \$14,333.32 per month, and also pays a wheelage proportion of the maintenance expense.

The Wabash Railroad Company pays the Chicago & Western Indiana Railroad Company for the joint use of the track between the Indiana State Line & Auburn Junction, its wheel-

age proportion of 6 per cent per annum on one million dollars, and also a wheeledge proportion of the maintenance expenses.

The Wabash Railroad Company pays the Chicago & Erie Railroad Company for the joint use of the track between Laketon Junction and State line the sum of \$7,500.00 per month, and also pays a wheeledge proportion of the maintenance expenses, and one-half of all the taxes. The Wabash Railroad Company pays the Chicago, Burlington & Quincy Railroad for the joint use of the track between Camp Point and Quincy, \$1,608.35 per month.

The Wabash Railroad Company pays the Toledo, Peoria & Western Railway Company for the joint use of the track between Fairbury and Forest, and Elvaston and Hamilton, the sum of \$1,000.00 per month.

The Wabash Railroad Company pays the Missouri, Kansas & Texas Railway for the joint use of its track between Hannibal and Moberly, for passenger trains the sum of fifty cents per train mile, and thirty cents per tank for each locomotive worked.

The Wabash Railroad Company pays for the use of the terminal facilities at Detroit, the sum of \$5,268.50 per month for the use of the terminal facilities at Detroit.

The Wabash Railroad Company pays the Chicago, Milwaukee & St. Paul Railroad Company the sum of \$342.10 per month for the use of the terminal facilities at Ottumwa.

The Wabash Railroad Company pays the Des Moines Union Railway Company for the use of the terminals at Des Moines, its wheeledge proportion of five per cent per annum on the first mortgage bonds of the Des Moines Union Railway Company, and also a wheeledge proportion of all expenses of maintaining and operating said terminals.

The Wabash Railroad Company pays the Hannibal & St. Joseph Railroad for the right to run its freight and passenger trains over the Kansas City Bridge, the sum of \$30,000.00 per annum, and a wheeledge proportion of the maintenance expenses. The C. C. C. & St. Louis Railway Company pays the Wabash Railroad Company the sum of \$1,500.00 per month for the use of the terminal facilities at Tilton, Danville and Danville Junction, which includes all expense of handling their business.

The Indiana, Illinois and Iowa Railroad pays the Wabash Railroad Company the sum of \$300.00 per month for the use of the terminal facilities at Streator, and about one mile of connecting track.

The St. Louis, Chicago & St. Paul Railroad pays the Wabash Railroad Company the sum of \$50.00 a month for the use of the track between Bates and Springfield, which includes all expense of handling their business at Springfield.

The Chicago, Burlington & Kansas City Railroad pays the Wabash Railroad Company an annual rental of \$17,000.00 for the joint use of the track between Moulton and Bloomfield.

The St. Louis, Keokuk & Northwestern Railroad Company pays the Wabash Railroad Company the sum of \$12,200.54 per month, for the joint use of the track between St. Peters and St. Louis, and terminal facilities in St. Louis, and also pays a wheeledge proportion of all joint expenses for maintenance and operation.

The St. Louis, Kansas City & Colorado Railroad pays the Wabash Railroad Company the sum of \$2,500.00 per month for joint use of the track between Forest Park and Eighteenth street, and they also pay a wheeledge proportion of the maintenance expenses.

STATEMENT OF LINES COVERED BY THE FIRST AND DEBENTURE MORTGAGES OF THE WABASH RAILROAD COMPANY.

FROM—	TO—	Miles.	Total.
LINES EAST OF MISSISSIPPI RIVER—			
Toledo.....	East Hannibal.....	402.3	
Buffalo.....	Camp Point.....	30.4	
Clayton.....	Elvaston.....	34.3	
Decatur.....	East St. Louis.....	119.2	
Auburn Junction.....	Emmingsham.....	205.4	
Shumway.....	Altamont.....	10.2	
Fairbury.....	Streator.....	31.5	
Edwardsville.....	Edwardsville Crossing.....	8.5	
Delrey (near Detroit).....	Butler.....	119.2	
Total lines east.....			1,012.3
LINES WEST OF MISSISSIPPI RIVER—			
St. Louis, Taylor Avenue.....	Harlem.....	214.4	
St. Louis, Levee.....	Ferguson.....	16.2	
Moberly.....	Stumway.....	130.9	
Bronswick.....	Pattonsburg.....	79.7	
Sallsbury.....	Glasgow.....	14.7	
Centralia.....	Columbia.....	21.7	
Total lines west.....			537.6
Total all lines covered by first and debenture mortgages.....			1,549.9

The second mortgage covers all the lines east of the Mississippi River, as above. Total number of miles 1,012.3.

NOTE—The first and debenture mortgages also cover the leasehold interest which the Wabash Railroad Company has in the Eel River Railroad from Butler to Logansport, a distance of 93.2 miles, and also covers the leasehold interests which the Wabash Railroad Company has in the terminals at Detroit, Chicago, Hannibal, Quincy and Kansas City, and in the bridges at Hannibal, St. Louis and Kansas City.

The second mortgage also covers the leasehold interest which the Wabash Railroad Company has in the Eel River Railroad from Butler to Logansport, a distance of 93.2 miles, and also covers the leasehold interests which the Wabash Railroad Company has in the terminals at Detroit, Chicago, Hannibal and Quincy, and the bridge at Hannibal.

The first and debenture mortgages cover the lines west of the Mississippi River above described, subject to prior divisional mortgages. By the terms of the mortgages, a sufficient number of first mortgage bonds are reserved to meet, at their maturity, or whenever exchanges can be made, the said divisional mortgages covering the lines west of the Mississippi River.

EMPLOYES AND SALARIES—STATE OF IOWA—ESTIMATED.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers.....	1	274	\$ 3,916.67	\$14.30
General office clerks.....	7	2,215	5,892.28	2.66
Station agents.....	9	2,702	5,923.67	1.90
Other station men.....	12	7,042	12,590.95	1.79
Engineers.....	13	3,528	15,954.97	4.08
Firemen.....	13	4,083	9,777.17	2.39
Conductors.....	8	2,379	8,448.97	3.55
Other trainmen.....	17	5,424	11,931.61	2.20
Machinists.....	14	4,496	8,569.15	1.94
Carpenters.....	14	2,374	5,707.14	2.35
Other shopmen.....	26	8,130	13,772.46	1.69
Section foremen.....	8	2,291	4,592.88	1.57
Other foremen.....	10	1,992	11,236.75	5.64
Switchmen, bagmen, and watchmen.....	16	4,823	10,852.60	2.25
Telegraph operators and dispatchers.....	5	2,346	4,738.56	1.62
All other employees and laborers.....	19	6,980	14,897.99	2.13
Total (including general officers)—Iowa.....	226	68,046	\$ 147,669.29	\$ 2.16
Less general officers.....	1		3,916.67	
Total (excluding general officers)—Iowa.....	219		\$ 144,042.72	
DISTRIBUTION OF ABOVE—				
General administration.....	8	2,441	\$ 9,956.67	\$ 4.04
Maintenance of way and structures.....	51	15,681	23,180.32	1.46
Maintenance of equipment.....	43	13,577	23,671.50	1.90
Conducting transportation.....	118	37,007	\$6,736.90	2.43
Total (including general officers)—Iowa.....	226	68,046	\$ 147,669.29	\$ 2.16
Less general officers.....	1		3,916.67	
Total (excluding general officers)—Iowa.....	219		\$ 144,042.72	
Total (including general officers)—entire line.....	8,811		\$8,918,373.72	

EMPLOYEES AND SALARIES—ENTIRE LINE.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	35	10,355	\$ 106,666.67	\$14.30
General office clerks.....	263	88,579	225,853.14	2.66
Station agents.....	383	116,489	213,367.66	1.83
Other station men.....	900	281,700	505,878.31	1.79
Engineers.....	502	157,126	688,198.69	4.36
Firemen.....	922	363,386	673,698.10	2.30
Conductors.....	304	95,152	337,022.65	3.55
Other trainmen.....	693	216,000	477,340.20	2.21
Mechanists.....	571	178,725	345,867.25	1.94
Carpenters.....	329	107,977	228,285.40	2.22
Other shopmen.....	1,039	325,297	550,828.24	1.69
Section foremen.....	316	97,639	175,715.00	1.81
Other trackmen.....	1,277	396,711	469,099.28	1.17
Switchmen, flagmen and watchmen.....	616	192,898	435,303.44	2.25
Telegraph operators and dispatchers.....	300	93,000	180,462.54	2.02
All other employes and laborers.....	777	245,201	567,217.79	2.34
Total (including general officers).....	8,811	2,737,843	\$5,918,375.72	\$ 2.15
Less general officers.....	35	10,355	106,666.67	10.67
Total (excluding general officers).....	8,776	2,727,488	\$5,761,709.05	\$ 2.14
DISTRIBUTION OF ABOVE—				
General administration.....	312	97,656	\$ 374,746.83	\$ 3.84
Maintenance of way and structures.....	1,027	324,451	927,292.76	1.46
Maintenance of equipment.....	1,735	543,055	1,026,569.60	1.89
Conducting transportation.....	4,707	1,462,461	3,569,476.13	2.43
Total (including general officers).....	8,811	2,737,843	\$5,918,375.72	\$ 2.15
Less general officers.....	35	10,355	106,666.67	10.67
Total (excluding general officers).....	8,776	2,727,488	\$5,761,709.05	\$ 2.14

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—			
Number of passengers carried earning revenue.....	3,836,719		
Number of passengers carried one mile.....	179,331,967		
Average distance carried.....	44.5		
Total passenger revenue.....		\$ 3,501,038.37	
Average amount received from each passenger.....		\$1.46	
Average receipts per passenger per mile.....		.0207	
Average amount received for each passenger one mile.....		.0189	
Estimated cost of carrying each passenger one mile.....		4,304,548.34	
Total passenger earnings.....		2,567.39	
Passenger earnings per mile of road.....		.91319	
Passenger earnings per train mile.....			
FREIGHT TRAFFIC—			
Number of tons carried of freight earning revenue.....	6,928,051		
Number of tons carried one mile.....	1,390,510.161		
Average distance haul of one ton.....	306.7		
Total freight revenue.....		\$ 8,500,908.53	
Average amount received for each ton of freight.....		1.41470	
Average amount received per ton per mile.....		.00705	
Average receipts per ton per mile.....		.0054	
Estimated cost of carrying one ton one mile.....		10,084,782.89	
Total freight earnings.....		5,241.37	
Freight earnings per mile of road.....		1.36450	
Freight earnings per train mile.....			
PASSENGER AND FREIGHT—			
Passenger and freight revenue.....		13,202,096.90	
Passenger and freight revenue per mile of road.....		6,914.72	
Passenger and freight earnings.....		14,389,331.13	
Passenger and freight earnings per mile of road.....		2,478.86	

Gross earnings from operation.....	\$14,289,231.11
Gross earnings from operation per mile of road.....	7,478.96
Expenses.....	10,832,536.95
Expenses per mile of road.....	5,600.31

TRAIN MILEAGE—

Miles run by passenger trains.....	4,714,202
Miles run by freight trains.....	7,501,790
Total train mileage.....	12,216,051
Miles run by switching trains.....	2,771,051
Miles run by construction and other trains.....	263,220
Grand total train mileage.....	15,250,402
Average number of freight cars in train.....	22.48
Average number of loaded cars in train.....	15.35
Average number of empty cars in train.....	7.15
Average number of tons of freight in train.....	185.36
Average number of tons of freight in each loaded car.....	12.09

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originated on this road, whole tons.	Freight received from other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—			1,696,682	23.41
Grain.....			1,514,972	2.39
Flour.....			88,735	1.27
Other mill products.....			96,985	0.58
Hay.....			9,236	0.13
Tobacco.....			58,868	0.82
Cotton.....			94,808	1.37
Fruit and vegetables.....				
PRODUCTS OF ANIMALS—			489,744	6.94
Live stock.....			102,855	1.48
Dressed meats.....			85,440	1.23
Other packing-house products.....			3,522	0.12
Hides and leather.....			20,104	0.30
PRODUCTS OF MINES—			80,049	1.24
Anthracite coal.....			1,600,730	22.10
Bituminous coal.....			35,894	0.53
Coke.....			5,305	0.08
Ores.....			172,354	2.49
Stone, sand and other like articles.....				
PRODUCTS OF FOREST—			434,076	6.37
Lumber.....			134,345	1.94
Other articles.....				
MANUFACTURES—			63,146	0.91
Petroleum and other oils.....			62,796	0.91
Sugar.....			35,622	0.48
Iron, pig and bloom.....			28,756	0.41
Iron and steel rails.....			56,409	0.83
Other castings and machinery.....			128,991	1.83
Cement, brick and lime.....			23,476	0.32
Agricultural implements.....			15,417	0.22
Wagons, carriages, tools, etc.....			36,546	0.52
Wine, liquors and beers.....			15,335	0.22
Household goods and furniture.....				
MERCHANDISE.....			496,875	6.74
MISCELLANEOUS—				
Other commodities not mentioned above.....			871,734	11.86
Total tonnage.....			6,928,051	100.00

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	Description attached.	WHAT ROAD MORTGAGED.		Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
		FROM	TO				
First mortgage bonds, Wabash R. R. Co.	St. Louis.		Contesville.	1,544.50			
Second mortgage bonds, Wabash R. R. Co.	St. Louis.		Contesville.	1,544.50			
Debtors in R. R. Co.	St. Louis.		Contesville.	1,544.50			
North Missouri R. R. first mortgage.	St. Louis.		Contesville.	354.1			
Real Estate & Railway mortgage.	St. Louis.		Contesville.	354.1			
St. Charles Bridge, first mortgage.	St. Charles Bridge over the Mo. R.		Contesville.	354.1			
St. Charles Bridge, second mortgage.	St. Charles Bridge over the Mo. R.		Contesville.	354.1			
Brumswick & Chillicothe R. R.	Brumswick.		Chillicothe.	38.0			
Boonville R. R.	Boonville.		Boonville.	38.0			
Boonville Co. & Boonville R. R.	Boonville.		Boonville.	38.0			

WABASH RAILROAD COMPANY.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	103	103	50	Westinghouse.....		
Freight.....	224	224	183	Westinghouse.....		
Switching.....	71	71	32	Westinghouse.....		
Total locomotives.....	132	400	310			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	6	138	138	Westinghouse.....	138	
Dining cars.....	5	5	5	Westinghouse.....	5	
Parlor cars.....	4	40	40	Westinghouse.....	40	
Baggage, express, and postal cars.....	2	103	103	Westinghouse.....	103	
Other cars in passenger service.....	7	7	7	Westinghouse.....	7	
Total.....	12	293	293			
CARS IN FREIGHT SERVICE—						
Box cars.....	500	5,500	400	Westinghouse.....	61	Gould.
Stock cars.....	1,282	50	50	Westinghouse.....	12	Gould.
Flat and coal cars.....	300	3,880				
Refrigerator cars.....	100					
Total.....	800	10,961	510		64	Gould.
CARS IN COMPANY'S SERVICE—						
Gravel cars.....	300					
Derrick cars.....	9	2	2	Westinghouse.....		
Caboose cars.....	10	223				
Other road cars.....	201	8	8	Westinghouse.....		
Total.....	10	733	10			
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE.....	1,481					
Total cars owned.....	13,471					
CARS LEASED.....	11,987					
Grand total cars.....	25,458	813			357	

CONSUMPTION OF FUEL BY LOCOMOTIVES—ALL LINES.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—soft.	Total fuel consumed—tons.	Miles run.	Average fuel consumed per mile.
Passenger.....	156,812	3,940	156,782	4,805,306	6.61
Freight.....	413,082	6,430	416,202	8,228,104	10.12
Switching.....	78,772	2,170	77,857	2,770,851	3.84
Construction.....	8,597	133	8,724	235,031	5.91
Total.....	656,263	12,663	661,653	16,109,392	8.22
Average cost at distributing point.....	\$ 1.16	\$ 1.75			

REPORT OF RAILROAD COMMISSIONERS.

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Total mileage operated.	RAILS.	
	Main line.	Branches and spurs.					Iron.	Steel.
Miles of single track.....	1,888.8	54.7	213.7	60.9	167.9	1,884.2	36.8	1,847.4
Miles of yard track and sidings.....	266.1	4.3	42.3	4.1	22.2	272.5	10.4	262.1
Total mileage operated (all tracks).....	1,757.9	59.0	256.0	74.9	210.1	2,157.9	229.2	2,157.9

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line operated under lease.	Line operated under contract, etc.	Line operated under track.	Total mileage operated.	RAILS.	
	Main line.	Branches and spurs.					Iron.	Steel.
Michigan.....	70.2	104.6	3.5	14.2	107.7	295.4	10.3	285.1
Ohio.....	104.6	171.9	10.7	11.7	127.2	434.4	10.7	423.7
Indiana.....	171.9	40.0	10.4	43.4	127.2	434.4	10.7	423.7
Missouri.....	272.3	14.7	10.4	43.4	127.2	434.4	10.7	423.7
Iowa.....	43.2	54.7	213.7	60.9	167.9	1,884.2	36.8	1,847.4
Total mileage operated (single track).....	1,888.8	54.7	213.7	60.9	167.9	2,157.9	229.2	2,157.9

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

The Wabash R. R. Co.....	1,888.8	54.7	1,443.5	29.6	1,413.9
Total mileage owned (single track).....	1,888.8	54.7	1,443.5	29.6	1,413.9

WABASH RAILROAD COMPANY.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.
NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Onk.....	88,024	\$ 36.5
Total.....	88,024	\$ 36.5

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Falling from trains and engines.....	1	.....	1	.....
Collisions.....
Total.....	1	.....	1	.....

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		THREE-PASSING.		NOT THREE-PASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Derailments.....
Other train accidents.....
Total.....

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length, feet, in.	Minimum length, feet, in.	Maximum length, feet, in.	ITEM.	Number.	Height of lowest face of rail, feet, inches.
Bridges—					OVERHEAD HIGHWAY CROSSINGS—		
Iron.....	123	832	111	630	Bridges.....	1	18
Wooden.....	1,921	1,921	36	450	Conduits.....	.....	.....
Total.....	15	2,473	.....	.....	Total.....	1	.....
Trestles.....	273	9,366	16	547			

Gauge of track, 4 feet, 8½ inches.

CHARACTERISTICS OF ROAD.
EASTERN DIVISION.

650

REPORT OF RAILROAD COMMISSIONERS.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.					PROFILE.				
FROM—	TO—	Length, miles.	Number of curves.	Aggregate length of curved track—miles.	Length of straight track—miles.	Length of level track—miles.	ASCENTS.		DESCENTS.		
							Number.	Sum of ascents—feet.	Number.	Sum of descents—feet.	
Toledo.	Tilton.	251.025	91	27 814	224.111	74.892	103	1,477.1	101	1,402.5	
Junction Union Depot Line at Detroit.	Center Broadway at Butler.	109.854	22	5.093	104.849	*	20	41.6	33	77.1	
Attica.	Covington.	14.222	57	5.096	9.726	3.732	20	41.6	33	77.1	
LEASED LINES—											
Detroit Western Transit & Junction	Railway:										
West line 12th street, Detroit.	Junction near Delrey.	3.821	6	0.422	3.399	*	*	*	*	*	
Detroit & Del River Railway:											
Center Broadway at Butler.	Crossing Peoria branch of Pan Handle Ry., Loganport.	94.193	43	11.196	82.297	15.943	124	915.6	96	649.7	
Penn. & Detroit Railway:											
Chili.	Junction with main line.	9.500	13	2.283	4.268	0.976	6	90.6	12	158.2	
MIDDLE DIVISION.											
Tilton.	Naples Fri. House and Meredosia	171.213	53	13.306	157.907	24.757	113	1,403.9	115	1,315.3	
Meredosia.	Camp Point, Meredosia Bridge.	33.340	30	6.750	26.581	6.518	22	484.3	21	198.1	
Naples.	East Hannibal.	43.421	41	8.787	34.634	8.421	25	686.4	29	661.1	
Mayville.	Pittsfield.	6.166	1	1.172	4.994	1.779	3	76.9	3	150.5	
Clayton.	Kookuk Bridge at Hamilton.	35.022	35	4.866	30.156	8.862	32	331.2	26	466.4	
Decatur Junction.	East St. Louis.	109.130	40	7.502	101.627	16.733	62	465.9	61	748.0	
Edwardsville.	Edwardsville Crossing.	8.458	26	3.481	4.977	2.132	9	57.5	11	122.9	
Auburn Junction.	Edinham.	205.379	135	25.118	180.261	50.000	202	1,729.2	203	1,729.2	
Shumway.	Altamont.	9.313	5	0.857	8.356	1.353	13	56.3	12	93.1	
Streator.	Fairburg.	30.900	15	2.522	28.248	10.294	72	200.7	53	146.5	
Champaign.	Sidney.	11.963	14	1.357	10.306	1.763	7	55.4	11	137.0	
LEASED LINES—											
Camp Point.	Quincy (C. B. & Q. Ry.)	21.838									
Hamilton.	Kookuk (Kookuk Bridge Co.)	0.661									
East Hannibal.	Hannibal (Hannibal Bridge Co.)	2.979									
Bridge Junction, East St. Louis.	St. Louis (Per. R. R. Ass., St. L.)	2.989	+	+	+	+	+	+	+	+	
Elvaston.	Hamilton (T. P. & W. Ry.)	6.527									
Fairbury.	Parrest (T. P. & W. Ry.)	6.971									
Fourth St., Chicago.	Auburn Junction (C. & W. I. Ry.)	7.980									

* No profile on file in Chief Engineer's office. † No maps or profiles of these lines on file in Chief Engineer's office.

CHARACTERISTICS OF ROAD—CONTINUED.

WESTERN DIVISION.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.				PROFILE.			
FROM—	TO—	Length, miles.	Number of curves.	Aggregate length of curved track—miles.	Length of straight track—miles.	Length of level track—miles.	ASCENTS.		DESCENTS.	
							Number.	Sum of ascents—feet.	Number.	Sum of descents—feet.
Carroll Street, St. Louis.....	Ferguson Junction.....	10.641	29	2.829	7.812	2.541	3	162.0	2	75.0
Tayon Avenue, St. Louis.....	H. W. J. Junction, Harlem.....	374.755	180	47.911	226.844	71.849	130	2,293.9	129	2,645.0
Moberly Junction.....	Ottumwa.....	111.241	149	28.508	102.222	22.141	72	1,356.0	79	1,549.9
Salisbury.....	Glasgow.....	14.786	16	4.910	9.876	*				
Burnsview.....	Patonsburg.....	79.338	57	13.570	65.988	24.448	173	608.9	108	474.2
Harvey.....	East Limits, Des Moines.....	41.750	70	12.940	28.810	15.470	108	289.7	87	211.9
East Limits, Des Moines.....	Des Moines.....	2.470	4	0.690	1.810	1.100	4	15.8	2	7.8
Albia.....	Harvey (not now operated).....	23.700	28	5.730	17.970	4.670	17	163.9	20	412.3
LEASED LINES—										
Terminal Railroad Association of St. Louis.....	Louis.....	0.511	2	0.171	0.340	*	1	10.0	0.511	*
Union Depot.....	Tayon Avenue.....	21.287	19	3.649	17.938	*	*	*	*	*
Centralia.....	Columbia.....						*	*	*	*
Hannibal & St. Joe Railroad:							*	*	*	*
Harlem.....	Kansas City.....	1.511	5	0.993	0.608	*	*	*	*	*
Chicago, Rock Island & Pacific Rail							*	*	*	*
Ottumwa.....	Harvey.....	28.000	*	*	*	*	*	*	*	*

* No map or profile on file in Chief Engineer's office.

WARREN RAILROAD COMPANY.

TELEGRAPH.

No record of miles of line, and miles of wire.
Owned and operated by Western Union Telegraph Company.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars.

American Refrigerator Transit Co.	Kansas City & Mexican Transportation Co.
American Live Stock Transit Co.	Lifton Express Refrigerator Line.
American Cotton Oil Co.	Live Poultry Transportation Co.
American Tank Line.	Manhattan Oil Co.
Anglo-American Refrigerator Car Co.	Mather Horse & Stock Car Co.
Arms Palace Horse Car Co.	Merchants Despatch Transportation Co.
Armour & Co.	Midland Line.
Blue Line.	Morris & Co., Refrigerator Line.
Burton Stock Car Co.	National Despatch Line.
Canada Southern Line.	New England Car Co.
Canadian Pacific Despatch.	Peerless Tank Line.
Canda Cattle Car Co.	Penn Refining Co.
Cold Blast Transportation Co.	Red Line Transit Co.
Cudahy Refrigerator Line.	Rumely, M. Co.
Cudahy Milwaukee Refrigerator Line.	St. Charles Car Co.
Cupples, Samuel, Woodenware Co.	St. Louis Refrigerator Car Co.
Dold, Jacob & Son, Dressed Beef Line.	Schofield, Shurmer & Teagle.
Empire Line.	Southern Cotton Oil Co.
Erle Despatch.	Southern Iron Car Line.
Fairbanks, N. K.	Standard Oil Co.*
Great Eastern Line.	Street's Stable Car Line.
Hammond, G. H., Refrigerator Line.	Sun Oil Line.
Hicks Stock Car Co.	Swift Refrigerator Transportation Co.
Hodgman, G. B., Manufacturing Co.	Union Refrigerator Transit Co.
International Oil Works.	Union Line.
International Packing Co.	Waters Pierce Oil Co.
Kansas City Dressed Beef Line.	White Line Transit Co.
Kansas Refrigerator Car Co.	White Star Transportation Co.

STATE OF MISSOURI, } ss.
CITY OF ST. LOUIS, }

We, the undersigned, James F. How, Vice President, and D. B. Howard, Auditor, of the Wabash Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JAMES F. HOW,
Vice-President.

D. B. HOWARD,
Auditor.

Subscribed and sworn to before me this 12th day of September, 1892.

B. C. WINSTON,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

WABASH RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa—	
Cumming & Wright, Des Moines, and L. L. Carruthers, Bloomfield.	
Division superintendents for Iowa—	
F. H. McGulgan, Superintendent, Kansas City.	
Page 11. Total mileage owned in Iowa, main line, single track.....	43.2
Grand total, Iowa mileage.....	43.2
Miles of yard track and sidings in Iowa.....	2.0
Total mileage operated in Iowa.....	124.6
Page 17. Capital stock representing road in Iowa*—	
Common.....	\$ 837,963.00
Preferred	718,254.00
Total.....	\$ 1,556,217.00
Amount per mile of road (43.2 miles).....	36,023.55
Number of shares issued.....	15,562
Page 19. Funded debt representing road in Iowa*.....	\$ 322,000.00
*This is arrived at by assigning to Iowa its pro rata proportion of stock and bonds on a mileage basis. In reality, as the figures show, this is the most unprofitable portion of our system, and would warrant the issue of the very small proportion of the bonds and stock shown in this exhibit.	
Page 45. Taxes in Iowa.....	\$ 9,340.23
Page 63. Average number of tons of freight in each car when shipped in car lots.....	15
Average number of tons of freight in each car when shipped in less than car lots.....	8
Page 67. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	
1—Number of passenger cars.....	4
2—Number of baggage, mail and express cars.....	2
3—Number of parlor and sleeping cars.....	1
4—Number of dining cars.....	1
5—Number of box freight cars.....	181
6—Number of stock cars.....	32
7—Number of platform and coal cars.....	97
8—Number of other cars.....	18
9— Total number of cars.....	336
10—Number of locomotives.....	4

Page 79. Fencing in Iowa—

1—Miles of fencing on your road in Iowa.....	103.
2—Miles of unfenced road in Iowa.....	6.9
3—Average cost per mile of fencing.....	\$ 142.75
4—Total cost of same.....	14,321.25
5—Miles of fencing built during the year.....	8.8

STATE OF MISSOURI,
CITY OF ST. LOUIS, } ss.

We, the undersigned, James F. How, Vice-President, and D. B. Howard, Auditor, of the Wabash Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

JAMES F. HOW,
Vice-President.
D. B. HOWARD,
Auditor.

Subscribed and sworn to before me this 4th day of October, 1902.

B. C. WINSTON,
Notary Public, City St. Louis, Missouri.

ANNUAL REPORT

OF THE

WINONA & SOUTHWESTERN RAILWAY COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

HISTORY.

Name of common carrier making this report?

The Winona & Southwestern Railway Company.

Date of organization?

April 6, 1872; special charter, chapter 156, laws 1856, Territory of Minnesota, approved February 25, 1856; chapter 101, laws of State of Minnesota, 1872, to continue and remain; approved February 29, 1872; acceptance of charter filed March 12, 1872.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Chapter 156, page 287, laws of Territory of Minnesota, session 1856; chapter 101, page 444; laws of State of Minnesota, session 1872; chapter 113, page 364, special laws of State of Minnesota, session 1873; chapter 84, page 67, special laws State of Minnesota, session 1887; chapter 97, page 712, special laws State of Minnesota, session 1889. Duly authorized copy of special charter and of laws amendatory thereof enacted by the legislature of Minnesota filed in the office of the Secretary of State of the State of Iowa on the 7th day of February, 1890, under and in pursuance of the provisions of chapter 128, acts Eighteenth General Assembly, State of Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Royal D. Cone.....	Winona, Minnesota.....	June 3, 1901.
S. W. Champlin.....	Green Bay, Wisconsin.....	June 3, 1894.
Andrew Hamilton.....	Winona, Minnesota.....	June 1, 1895.
Charles Horton.....	Winona, Minnesota.....	June 1, 1895.
H. W. Lamberton.....	Winona, Minnesota.....	June 5, 1893.
W. H. Laird.....	Winona, Minnesota.....	June 1, 1895.
Matthew G. Norton.....	Winona, Minnesota.....	June 3, 1894.
Verrazano Simpson.....	Winona, Minnesota.....	June 3, 1893.
Thomas Simpson.....	Winona, Minnesota.....	June 1, 1895.
William Hayes.....	Winona, Minnesota.....	June 3, 1894.
Joseph Walker, Jr.....	New York City, New York.....	June 3, 1895.
Earl S. Youmans.....	Winona, Minnesota.....	June 3, 1893.

Total number of stockholders at date of last election?
Thirteen (13).

Date of last meeting of stockholders for election of directors?
June 1, 1892.

Give post office address of general office.
Winona, Minnesota.

Give post office address of operating office.
Winona, Minnesota.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	H. W. Lamberton.....	Winona, Minn.
Vice-President.....	Verrazano Simpson.....	Winona, Minn.
Secretary.....	Thomas Simpson.....	Winona, Minn.
Treasurer.....	Mathew G. Norton.....	Winona, Minn.
General Solicitor.....	Thomas Simpson.....	Winona, Minn.
Attorney or General Counsel.....	H. W. Lamberton.....	Winona, Minn.
Auditor.....	E. G. Hornbuckle.....	Winona, Minn.
Superintendent.....	John J. Mahoney.....	Winona, Minn.
General Freight Agent.....	O. R. Capron.....	Winona, Minn.
General Passenger Agent.....	O. R. Capron.....	Winona, Minn.

D. M. Wheeler was Chief Engineer of this company until January 1, 1892, at which time he resigned, and the office has been vacant since that date.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
The Winona & Southwestern Railway Company.....	City of Winona, County of Winona, and State of Minnesota.....	City of Osage, County of Mitchell, State of Iowa.....	114.41	114.41
Total.....				

The Winona & Southwestern Railway, during the period covered by this report, was in the exclusive control of and operated by the Winona & Southwestern Improvement Company, the construction company constructing the railway. The construction company pays all the expenses of operation and receives all the income therefor. Neither the railway company nor the construction company operate branch or spur track lines of other companies, either under leases, contracts or trackage rights.

The main line represented by the capital stock of the company is operated a distance of 114.41 miles, from the City of Winona, Winona County, State of Minnesota, to the City of Osage, Mitchell County, Iowa. Twenty-three and forty-one one hundredths miles of this railway is in the State of Iowa, extending from the south boundary line of the State of Minnesota at a point in the east $\frac{1}{2}$ of the southeast $\frac{1}{4}$, section 32, township 101 north, of range 14 west, in Mower County, Minnesota, to the City of Osage, Iowa. This 23.41 miles of the main line in Iowa was built and put in operation on the 1st day of October, 1891.

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

Have no contracts with any road or roads or with any company operating any road or roads.

CAPITAL STOCK.

CAPITAL STOCK— Common.	Total.	Number of shares authorized.	Par value of shares.	Total per value authorized.	Total amount issued and outstanding.	Amount.	Rate.	None.	None.	DIVIDENDS DECLARED DURING YEAR.
100,000.00	100,000.00	100,000	100.00	100,000.00	2,200,000.00	2,200,000.00	None	None	None	
100,000.00	100,000.00	100,000	100.00	100,000.00	2,200,000.00	2,200,000.00	None	None	None	
Total.....										

MANNER OF PAYMENT FOR CAPITAL STOCK.

ISSUED FOR CONSTRUCTION—

Common.

Total.

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

12,000.00

The capital stock of the Winona & Southwestern Railway Company was authorized by its charter, at \$50,000.00 with power to increase the same to \$200,000.00. This company has no preferred stock. March 6, 1890, entered into an agreement with the Winona & Southwestern Improvement Company for the construction of its railway and among other things agreed as a part of the consideration of the construction of its railway to issue and deliver the said Winona & Southwestern Improvement Company as called for 200 shares (\$200,000.00) of its capital stock at par value of \$1.00 per share, and every share of the said capital stock to be paid in cash at the time of its issue. The said Winona & Southwestern Improvement Company, on November 9, 1891, 1200 shares at \$100.00 each of the capital stock of this railway company were issued and delivered to the Winona & Southwestern Improvement Company, making in all 2,200 shares of the capital stock of the railway company issued and delivered to the Winona & Southwestern Improvement Company for the construction, equipment and putting in operation of 114.41 miles of railway.

REPORT OF RAILROAD COMMISSIONERS.

FUNDED DEBT.
MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		When due.	Amount of bonds.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.	
	Date of issue.							Amount accrued during year.	Amount paid during year.
First mortgage bonds.	April 1, 1895	1,000,000.00	1,000,000.00	2,118,250.00	2,118,250.00	2,118,250.00	2,118,250.00	119,436.27	119,436.27
Total.				2,118,250.00	2,118,250.00	2,118,250.00	2,118,250.00	119,436.27	119,436.27

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	AMOUNT OUTSTANDING.		AMOUNT PAID.	INTEREST.
	Amount.	Outstanding.	Amount.	Outstanding.
Mortgage bonds.	2,118,250.00	2,118,250.00	119,436.27	119,436.27
Total.	2,118,250.00	2,118,250.00	119,436.27	119,436.27

The Winona & Southwestern Railway Company has no funded debt except its first mortgage bonds, which are paid at the rate of \$100 per \$100, at their par value, to the Winona & Southwestern Improvement Company under a contract for the construction of the road, and are taken by the Improvement Company as part payment for constructing, equipping and putting said railway in operation. The issue and delivery of first mortgage bonds to the said Improvement Company for constructing, equipping and putting the road in operation is as follows:

January 25, 1891, 275 bonds of \$1,000 each, \$275,000.00; 25 miles of railway put in operation.
 January 15, 1891, 10 bonds of \$1,000 each, \$10,000.00; 1 mile of railway put in operation.
 September 25, 1891, 10 bonds of \$1,000 each, \$10,000.00; 1 mile of railway put in operation.
 September 25, 1891, 100 bonds of \$1,000 each, \$100,000.00; 10 miles of railway put in operation.
 January 15, 1891, 225 bonds of \$1,000 each, \$225,000.00; 15 miles of railway put in operation.
 July 15, 1891, 407 bonds of \$1,000 each, \$407,000.00; 35 miles of railway put in operation.
 November 9, 1891, 2694 bonds of \$1,000 each, \$2,694,000.00; 230 miles of railway put in operation.

Interest begins to run on the bonds from the date of the issue and delivery of the bonds to the Improvement Company.

WINONA & SOUTHWESTERN RAILWAY COMPANY.

RECAPITULATION.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other property.	Miles.	Amount.	
Capital stock.	2,118,250.00	2,118,250.00	None	114.41	20,000.00	
Bonds.	2,118,250.00	2,118,250.00	None	114.41	19,000.00	
Total.	4,236,500.00	4,236,500.00	None	114.41	39,000.00	

This railway company does not operate any railways which it does not own. It has no coal canal or other property.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Expenses during year included in operating expenses.	Total cost to June 30, 1891, 31 miles.	Total cost to June 30, 1891, 114.41 miles.	Cost per mile.
Grand total cost of construction, equipment, etc.	\$ 3,500,500.00	\$ 4,494,785.00	\$ 36,000.00	

23.41 miles of the main line of this railway was constructed and put in operation between the first of June, 1891, and the first day of October, 1891. No limited statement, such as is required can be given, as the railway company pays for constructing, completing, equipping and putting its road in operation, \$20,000 per mile of its stock and \$19,000 per mile of its first mortgage bonds, par value, and hence only the grand total cost of constructing, equipping, etc., are given.

INCOME ACCOUNT.

Gross earnings from operation.	\$ 161,194.10
Less operating expenses.	105,400.17
Income from operation.	\$ 55,793.93
Total income.	\$ 55,793.93
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.	\$ 119,436.27
Deficit.	\$ 63,642.34

All the earnings of the railway company belong to the Winona & Southwestern Improvement Company, who are constructing the road. It is absolutely and completely under the control of the Improvement company during construction. The Improvement company pay all expenses of operation and receive all the earnings therefore, and the earnings are all charged in construction account, and hence nothing can be reported above but the gross amounts.

This company has no road leased to other companies or assigned for operation.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of repairs, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.....	\$ 22,504.77		
Mail.....	1,200.80		
Express.....	5,597.95		
Extra baggage and storage.....	277.06		
Other items, telegraph.....	548.96		
Total passenger earnings.....			\$ 30,620.53
FREIGHT—			
Total freight revenue.....			\$ 130,834.47
Total passenger and freight earnings.....			\$ 161,194.10
Total gross earnings from operation—entire line.....			\$ 161,194.10

This railway is still operated by the Winona & Southwestern Improvement Company during construction. The improvement company is at the entire expense of operating the road, and receives the earnings thereof.

The items of receipts and earnings are from the books of the improvement company.

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

ALL EXTENSIONS OF ROAD PUT IN OPERATION.

Road extends from south boundary line in the State of Minnesota, through Howard County, and in Mitchell, State of Iowa, to the city of Osage, a distance of 25.41 miles, making a total distance of 114.41 miles of completed road from the city of Winona to the city of Osage, Mitchell County, State of Iowa.

DECREASE IN MILEAGE BY ABANDONED LINE OR LINE STRAIGHTENED.

None.

ALL IMPORTANT PHYSICAL CHANGES.

None.

ALL LEASES TAKEN OR SURRENDERED.

None.

ALL CONSOLIDATIONS OR REORGANIZATIONS EFFECTED.

None.

ALL NEW STOCKS ISSUED.

None.

ALL NEW BONDS ISSUED.

None.

ALL IMPORTANT FINANCIAL CHANGES.

None.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
Winona & Southwestern Ry.— First mortgage bond	Winona, Minn.	Omaha, Neb.	3.74	\$18,500.00	All	None	None

WINONA & SOUTHWESTERN RAILWAY COMPANY.

STOCKS OWNED.

This railway company owns no stocks of any kind.

BONDS OWNED.

This railway company owns no bonds of any kind.

RENTALS RECEIVED.

This railway company receives no rentals of any kind, neither has it any miscellaneous income.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 26,067.85		\$ 26,067.85
Repairs of bridges and culverts.....			2,444.27
Repairs of fences, road crossings, signs and cattle guards.....			90.28
Repairs of buildings.....			1,477.23
Repairs of telegraph.....			867.75
Total.....			\$ 30,884.58
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....			\$ 5,119.69
Repairs and renewals of passenger cars.....			4,939.25
Repairs and renewals of freight cars.....			
Total.....			\$ 9,313.04
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....			\$ 11,302.62
Fuel for locomotives.....			16,127.14
Wages of other trainmen.....			5,860.59
All other train supplies.....			5,078.06
Wages of switchmen, flagmen and watchmen.....			1,800.00
Expense of telegraph, including train dispatchers and operators.....			720.00
Wages of station agents, clerks and laborers.....			12,863.17
Station supplies.....			161.00
Injuries to person.....			
Total.....			\$ 52,772.80
GENERAL EXPENSES—			
Salaries of officers.....			\$ 8,874.20
Salaries of clerks.....			
General office expenses and supplies.....			212.20
Expense of traffic associations.....			2,360.19
Rents for tracks, yards and terminals.....			290.00
Rents not otherwise provided for.....			110.15
Legal expenses.....			
Total.....			\$ 11,766.75
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....			\$ 30,884.58
Maintenance of equipment.....			9,313.04
Conducting transportation.....			52,772.80
General expenses.....			11,766.75
Grand total.....			\$ 104,757.17
Percentage of expenses to earnings—entire line.....			65%

Expense per mile of road, \$291.30.

The statement of the operating expenses of this company is from the books of the Winona & Southwestern Improvement Company, who are operating the road.

REPORT OF RAILROAD COMMISSIONERS.

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESCRIPTION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TERMINALS	In the city of Winona, State of Minnesota	Chicago, Burlington & Northern Railroad Co.	\$ 2,360.19	2,360.19
			\$ 2,360.19	2,360.19
Total				

The company has rented from the first of September, 1901, from the Chicago, Burlington & Northern Railroad Company in the city of Winona, paying therefor in cash rental at the rate of 1 per cent per annum, interest upon the cost of such terminals in monthly payments.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.	\$ 3,500,000.00		\$ 4,404,785.00		\$ 904,785.00	
Profit and loss.						60,948.34
Grand total.	\$ 3,500,000.00		\$ 4,404,785.00		\$ 904,785.00	\$ 60,948.34

See "Cost of Road, Equipment, and Permanent Improvements," and note thereto. The items given above are in accordance with the contract price paid by the railway company to the improvement company for constructing, equipping and completing the railway, viz: \$20,000 stock, and \$25,000 in first mortgage bonds per mile; total, \$45,000 per mile. To June 30, 1901, 91 miles of road completed; cost, \$2,360,380.00. To June 30, 1902, 53.41 miles of road additional completed; cost \$601,285.00. Total miles, 144.41; cost \$4,961,665.00.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.	\$ 1,000,000.00		\$ 1,250,000.00		\$ 250,000.00	
Funded debt.	1,400,000.00		1,110,000.00		212,000.00	
Accrued interest on funded debt not yet payable.		21,890.00		21,773.75	10,693.75	
Grand total.	\$ 2,400,000.00		\$ 2,381,773.75		\$ 18,226.25	

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

August 13, 1901, a contract was made with the United States Express Company for the transportation of express goods upon this line of railway at the rate of \$2 per mile per annum.

MAILS.

June 1, 1901, by order of the post office department, the mails were to be transported upon this line of railway from the city of Winona to Spring Valley at the rate of \$1.00 per annum

WINONA & SOUTHWESTERN RAILWAY COMPANY.

May 21, 1902, the mail service was extended upon this line from Spring Valley, Minnesota, to the city of Oaue, Iowa, the government paying therefor at the rate of \$2.15 per mile per annum on that part of the road between Spring Valley and Oaue. This arrangement is to continue until June 1, 1903, when, if the weight of the mails justifies the government, the government is to pay at the rate of \$2.15 per mile upon the entire length of the road for carrying the mails.

SLEEPING, PARLOR, OR DINING CAR COMPANIES.

No contract or arrangement with any sleeping, parlor or dining car company.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

No contract with transportation companies or lines.

OTHER RAILROAD COMPANIES.

This company has a traffic contract with the Green Bay, Winona & St. Paul Railway Company.

STEAMBOAT OR STEAMSHIP COMPANIES.

No contracts or arrangements with steamboats or steamship companies.

TELEGRAPH COMPANIES.

No contracts with telegraph companies. This railway company has its own line of telegraph.

OTHER COMPANIES.

No other contracts.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers, superintendent	1	365	\$ 1,500.00	\$ 4.11
Engineer	1	365	1,500.00	4.11
Auditor	1	365	1,500.00	4.11
General freight and passenger agent	1	365	1,500.00	4.11
Freight and ticket auditor	1	365	1,500.00	4.11
Car accountant	1	365	900.00	2.47
Master mechanic	1	365	1,200.00	3.30
General office clerk	1	365	1,400.00	3.84
General office clerks, 10 @ \$30.00	10	3,650	4,200.00	1.15
Station agents	1	365	900.00	2.47
Other station men, 2 @ \$30.00	2	730	840.00	1.15
Engineers, 5 @ \$1.20 each; 1 @ \$1.00 for 100 miles run.	6	2,190	2,628.00	1.20
Firemen	4	1,460	1,752.00	1.20
Conductors, 4 @ \$1.00 per day; 3 @ \$1.20 per day of 100 miles	7	2,555	3,066.00	1.20
Other trainmen	1	365	1,200.00	3.30
Machinists	1	365	1,200.00	3.30
Carpenters	4	1,460	1,752.00	1.20
Other shopmen	19	6,935	8,322.00	1.20
Section foremen, 19 @ \$45.00 per month	19	2,205	2,205.00	1.00
Other trackmen, 57 laborers @ \$1.25 per day	57	20,745	20,925.00	1.00
Switchmen, flagmen and watchmen	1	365	4,200.00	11.53
Dispatchers	1	365	900.00	2.47
All other employees and laborers—wipers	5	1,825	2,190.00	1.20
Total (including general officers)—Iowa	145	5,215	\$ 52,200.00	\$ 1.00
Less general officers	7	2,555	3,066.00	1.20
Total (excluding general officers)—Iowa	138	2,660	\$ 49,134.00	\$ 1.00
DISTRIBUTION OF ABOVE—				
General administration	7	2,555	3,066.00	1.20
Maintenance of way and structures	60	21,900	21,900.00	1.00
Maintenance of equipment	43	15,605	15,605.00	1.00
Conducting transportation	138	4,955	4,955.00	1.00
Total (including general officers)—Iowa	145	5,215	\$ 52,200.00	\$ 1.00
Less general officers	7	2,555	3,066.00	1.20
Total (excluding general officers)—Iowa	138	2,660	\$ 49,134.00	\$ 1.00

REPORT OF RAILROAD COMMISSIONERS.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Total passenger revenue.....	\$ 22,004.37
Total passenger earnings.....	20,659.65
FREIGHT TRAFFIC—	
Total freight earnings.....	130,534.47
TRAIN MILEAGE—	
Miles run by passenger trains.....	60,160
Miles run by freight trains.....	60,160
Miles run by switching trains.....	138,220
Total mileage trains earning revenue.....	8,000
Miles run by switching trains.....	146,329

Grand total train mileage.....

The railway is operated by the Winona & Southwestern Improvement Company during construction and the records are not kept so as to give the information desired.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Total passenger revenue.....	\$ 22,004.37
Total passenger earnings.....	20,659.65
FREIGHT TRAFFIC—	
Total freight earnings.....	130,534.47
TRAIN MILEAGE—	
Miles run by passenger trains.....	60,160
Miles run by freight trains.....	60,160
Miles run by switching trains.....	138,220
Total mileage trains earning revenue.....	8,000
Miles run by construction and other trains.....	146,329

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

The books of the Winona & Southwestern Improvement Company, now operating this road are not kept so as to itemize the commodities transported upon the railway.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	5	5	Westinghouse.		
Freight.....						
Switching.....						
Total locomotives.....	1	5	5			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	4	4	4	Westinghouse.	4	Miller
Combination passenger cars.....	2	2	2	Westinghouse.	2	Miller
Total.....	6	6	6		6	
CARS IN FREIGHT SERVICE—						
Box cars.....	100	304	100	Air brake		
Flat cars.....	34	94				
Total.....	134	398				
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	10	12	4			
Total.....	10	12	4			
Total cars owned.....			308			
Grand total cars.....	134	308	308		6	

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of property owned and operated by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track right.	Total mileage operated.	New line constructed during year.	RAILS.
Miles of single track.....		114.41	13.06	None	None	None	None	127.47	23.41	Steel.
Miles of yard track and sidings.....		23.41	23.41	None	None	None	None	46.82	2.66	Iron.
Total mileage operated (all tracks).....		137.82	36.47					174.29	26.07	

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE.	LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of property owned and operated by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track right.	Total mileage operated.	New line constructed during year.	RAILS.
Minnesota.....		91.00	23.41	None	None	None	None	114.41	23.41	Steel.
Iowa.....		114.41	13.06	None	None	None	None	127.47	2.66	Iron.
Total mileage operated (single track).....		205.41	36.47					241.88	26.07	

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE.	LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of property owned and operated by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track right.	Total mileage owned.	New line constructed during year.	RAILS.
Minnesota.....		91.00	23.41	None	None	None	None	114.41	23.41	Steel.
Iowa.....		114.41	13.06	None	None	None	None	127.47	2.66	Iron.
Total mileage owned (single track).....		205.41	36.47					241.88	26.07	

This data given in an tabulation "B," "I" and "II" does not include yard tracks and sidings, both "I" and "II" report upon main line operated and owned by this road.

REPORT OF RAILROAD COMMISSIONERS.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

CONSUMPTION OF FUEL BY LOCOMOTIVES.				
LOCOMOTIVES.	Blowdowns coal-tons.	Soft wood- cords.	Total fuel con- sumption-tons.	Average pounds con- sumed per mile.
Passenger.....	32,002.3		32,002.3	146,320
Freight.....				
Switching.....	52,005.9		52,005.9	149,320
Total				

Average cost at distributing point.

The railway is operated by the Winona & Southwestern Improvement Company, and the accounts are not kept so we can give consumption of fuel by locomotives in State of Iowa, but have given it for the entire line.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Falling from trains and engines	1	1						
Total	1	1						

KIND OF ACCIDENT.	PASSENGERS.	OTHERS.							
		THREPPASSING.				NOT THREPPASSING.			
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At stations		1	1	1	1	1	1	1	1
Total		1	1	1	1	1	1	1	1

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.	
Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
114.41	114.41	114.41	114.41

CAR MILEAGE

This railway company is operated by the Winsa & Southwestern Improvement Company during construction and no record has been kept for giving this information.

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.				ALIGNMENT.		PROFILE.						
FROM—	TO—	Miles.	Number of curves.	Average length of curves (line—miles).	Length of straight line—miles.	ASCENDING GRADES.			DESCENDING GRADES.			
						Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.	
City of Winona, Minnesota.	Orange, Iowa.	114.41	124	30.96	83.43	21.50	72	105	22.60	70	118.4	37.00
Total.		114.41	124	30.96	83.43	21.50	72	105	22.60	70	118.4	37.00

*Under this head has been reported only that portion of the track laid upon absolutely level grade. Considerable of the distance otherwise reported is but slightly ascending or descending with higher grades for short distances.

BRIDGES, TRESTLES, TUNNELS, CTC—STATE OF IOWA.

ITEM.	Number.	OVERHEAD HIGHWAY CROSSING— Trestle.			Number.	Health of bridge, look above rail —look, look.
		Approach feet, ins.	Minimum length— feet, ins.	Main span length— feet, ins.		
BRIDGE— Wooden	13	200			13	
Total	50	200			50	
OVERHEAD RAILWAY CROSSING— Trestle.	12	18,000	30		12	
Total	50				50	

Gauge of track, 4 feet 8½ inches; 144.41 miles.

ONE OF THE FIRST BRIDGES, 1841, OVER THE CHICAGO BRANCH OF THE WINONA & ST. PETER RAILROAD, COMPANY'S TRACED BY A PILE BRIDGE, ALSO BY THE SAME METHOD, OVER THE CHICAGO BRANCH OF THE WINONA & ST. PETER RAILROAD, BETWEEN LAIRD AND EARTHILL; ALSO BY THE SAME METHOD OVER THE HIGHWAY PASSAGE UNDER THE CHICAGO MILWAUKEE & ST. PAUL RAILWAY AT SPRING VALLEY, MINNESOTA. IN ALL CASES MORE THAN 100 PILES WERE DRIVEN UNDER THE BRIDGE, AND THE BRIDGE WAS BUILT ON PILES. SINCE THE INVENTION OF THE PILE BRIDGE, THE INFORMATION CAN BE OBTAINED FROM THE AID OF AN ENGINEER.

STATE OF MINNESOTA, } ss.
COUNTY OF WINONA, }

We, the undersigned, Thomas Simpson, Secretary, and E. G. Hornbrook, Auditor and person in charge of accounts of the Winona & Southwestern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing gross accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

THOMAS SIMPSON,
Secretary.
E. G. HORN BROOK,
Auditor.

Subscribed and sworn to before me this 30th day of September, 1902.
ALLISON W. LAIRD,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

WINONA & SOUTHWESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa: Messrs. Eaton & Clyde, Osage, Iowa. Division Superintendents in Iowa: J. J. Mahoney, of Winona, Minn., is Superintendent of entire line from Winona, Minn., to Osage, Iowa, which includes the 23.41 miles of railway in Iowa.	
Page 11. Total mileage owned in Iowa, main line, single track	23.41
Grand total, Iowa mileage	23.41
Miles of yard track and sidings in Iowa	2.58
Total mileage operated in Iowa	25.99
Page 17. Capital stock representing road in Iowa—	
Common	\$ 468,200.00
Total	\$ 468,200.00
Amount per mile of road (23.41 miles)	20,000.00
Number of shares	4,682
Page 19. Funded debt representing road in Iowa	\$ 335,085.00
Page 29. The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business	\$ 88,788.34

WINONA & SOUTHWESTERN RAILWAY COMPANY.

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Page 25. Net earnings per train mile, passenger trains, Iowa	1.47
Net earnings per train mile, freight trains, Iowa	11.08
Page 45. Operating expenses, per train mile, passenger trains, Iowa	12.05
Operating expenses, per mile of road, Iowa (23.41 miles)	4.25
Interest on bonded debt in Iowa	19,985.10
Page 63. Average number of tons of freight in each car when shipped in car lots	10
Average number of tons of freight in each car when shipped in less than car lots	6
Page 67. Equipment used in State of Iowa or such portion of the same as properly belongs to the operation of the road in Iowa—	
1—Number of passenger cars	4
2—Number of baggage, mail and express cars, combination passenger cars	2
3—Number of box freight cars	294
4—Number of platform and coal cars	94
5—Number of other cars	4
6—Total number of cars	308
7—Number of locomotives	5
* This includes the number of cars and locomotives used in operation of entire line in Minnesota and Iowa, 114.41 miles. Cannot possibly give the proportion used in either state.	
Page 79. Fencing in Iowa—	
Miles of fencing on your road in Iowa	23.41
Average cost per mile of fencing, including cattle guards	\$ 129.75
Miles of fencing built during the year	23.41

STATE OF MINNESOTA, } ss.
COUNTY OF WINONA, }

We, the undersigned, Thomas Simpson, Secretary, and E. G. Hornbrook, Auditor of the Winona & Southwestern Railway Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company, in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

THOMAS SIMPSON,
Secretary.
E. G. HORN BROOK,
Auditor.

Subscribed and sworn to before me this 12th day of October, 1902.

S. E. SLOCUMB,
Notary Public in and for Winona County, Minnesota.

SUPPLEMENTAL REPORT

OF THE

AMES & COLLEGE RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 11. Total mileage owned in Iowa, main line, single track.....	1,998	
Grand total, Iowa mileage.....	1,998	
Miles of yard track and sidings in Iowa.....	573	
Total mileage operated in Iowa.....	2,569	
Page 17. Capital stock representing road in Iowa—		
Common.....	\$ 20,000.00	
Total.....	\$ 20,000.00	
Amount per mile of road (2,569 miles).....	9,694.55	
Number of shares.....	800	
Number of shares held in Iowa.....	800	
Number of stockholders in Iowa.....	63	
Funded debt representing road in Iowa.....	\$ 2,500.00	
Page 19. Cost of the property in Iowa; if belonging to more than		
one corporation, owned, leased or operated, the cost of		
each separately.....	24,012.08	
The actual present cash value of road and equipment, in-		
cluding permanent way, buildings and rolling stock, all		
real estate used exclusively in operating the road, and		
all fixtures and conveniences for transacting business.....	20,000.00	
Page 25. Net earnings per train mile, passenger trains, Iowa.....	\$ 19.61	
Page 48. Operating expenses per train mile, passenger trains, Iowa.....	25.36	
Operating expenses per mile of road, Iowa (2,569 miles).....	1,787.51	
Page 60. Average number of tons of freight in each car when		
shipped in car lots.....	14	
Page 67. Equipment used in State of Iowa or such proportion of		
the same as properly belongs to the operation of the		
road in Iowa—		
1—Number of passenger cars.....	2	2
2—Number of other cars.....	2	2
3—Total number of cars.....	4	4
10—Number of locomotives.....	2	2
Page 79. Fencing in Iowa—		
1—Miles of fencing on your road in Iowa.....	2.5	
2—Miles of unfenced road in Iowa.....	738	
3—Average cost per mile of fencing.....	\$ 168.00	
4—Total cost of same.....	400.00	
5—Miles of fencing built during the year.....	1.5	

STATE OF IOWA.
COUNTY OF STORY, ss.

We, the undersigned, M. K. Smith, Secretary, and B. J. Shelden, Treasurer, of the Ames & College Railway Company, on our oath, do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

M. K. SMITH,

Secretary.

B. J. SHELDEN,

Treasurer.

W. N. GREELEY,

Notary Public.

Subscribed and sworn to before me this 24 day of October, 1902.

OFFICE OF
AMES & COLLEGE RAILWAY CO.

AMES, IOWA, October 14, 1902.

H. W. Atkinson, Secretary, Des Moines, Iowa:

DEAR SIR:—Your telegram of the 14th received, and in reply will say: Our system of book-keeping is simple and our business such that it does not necessitate many accounts, and consequently the forms you have sent us, it is impossible, I find upon examination, to fill. The data that can be furnished is as follows:

Cost of road, including right of way, construction, and		
equipment.....	\$ 24,012.08	
Indebtedness.....	\$ 2,500.00	
Capital stock.....	20,000.00	
Taken from operating.....	1,512.08	
Total.....	\$ 24,012.08	
Men employed and salaries—		
Engineer, per month.....	\$ 50.00	
Conductor, per month.....	45.00	
Trackman.....	40.00	
Hook-keeper and treasurer.....	12.50	
Earnings for year ending June 30, 1902—		
Passenger.....	\$ 2,887.25	
Freight.....	739.79	
Contract freight.....	498.18	
Miscellaneous.....	51.50—	5,197.82
Expenditures—		
Labor.....	\$ 2,158.54	
Coal, etc.....	949.13	
Repairs.....	454.47	
Miscellaneous.....	197.43—	2,660.27
Net earnings.....	\$ 1,449.55	
To construction.....	1,512.08	
Deficit.....	\$ 62.53	

We are willing and ready to furnish you any information you may desire in regard to road that can be derived from data we have. Will not this be all that is necessary and required?

Yours very respectfully,

B. J. SHELDEN,
Secretary.

P. S.—Following is a list of officers and directors:

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	J. L. Stevens.....	Ames, Iowa.
Secretary.....	M. K. Smith.....	Ames, Iowa.
Treasurer.....	B. J. Shelden.....	Ames, Iowa.
Manager.....	D. S. Fairchild.....	Ames, Iowa.
Superintendent.....	Parley Shelden.....	Ames, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. L. Stevens.....	Ames, Iowa.....	
M. K. Smith.....	Ames, Iowa.....	
D. S. Fairchild.....	Ames, Iowa.....	
J. L. Hudd.....	Ames, Iowa.....	
C. W. Stanton.....	Ames, Iowa.....	
James Wilson.....	Ames, Iowa.....	
J. E. Whitaker.....	Boone, Iowa.....	

ANNUAL REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Burlington & Northwestern Railway Company.

Date of organization?

March 3, 1873.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

State of Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not consolidated. Organized under the general railway law of the State of Iowa, March 3, 1873.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. W. Barry.....	Burlington, Iowa.....	June 17, 1893.
W. W. Baldwin.....	Burlington, Iowa.....	June 17, 1893.
H. C. Garrett.....	Burlington, Iowa.....	June 17, 1893.
J. T. Hemy.....	Burlington, Iowa.....	June 17, 1893.
J. W. Hythe.....	Burlington, Iowa.....	June 17, 1893.
Lyman Cook.....	Burlington, Iowa.....	June 17, 1893.
C. P. Squires.....	Burlington, Iowa.....	June 17, 1893.
R. B. Scott.....	Burlington, Iowa.....	June 17, 1893.
Norman Everson.....	Washington, Iowa.....	June 17, 1893.

Total number of stockholders at date of last election?

Two hundred and twenty-nine.

Date of last meeting of stockholders for election of directors?

June 17, 1892.

Give post office address of general office.

Burlington, Iowa.

Give post office address of operating office.

Burlington, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	T. W. Barry	Burlington, Iowa.
First Vice-President	T. C. Henry	Burlington, Iowa.
Secretary	R. M. Green	Burlington, Iowa.
Treasurer	K. M. Boden	Burlington, Iowa.
Chief Clerk and Department	J. T. Gerry	Burlington, Iowa.
General Superintendent	E. J. Goodspeed	Burlington, Iowa.
Superintendent of Telegraph	J. T. Gerry	Burlington, Iowa.
General Freight Agent		

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line operated on road named.	Miles of line for which roads named.
	FROM—	TO—		
Burlington & North Western The Company has leased the right to run over 12.77 miles of the B. C. R. & N. R. R. by means of a third rail laid down and owned by this Company, between Burlington and Mediapolis.	Mediapolis.	Washington		12.77
Total mileage operated.				12.77

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds	\$ 220,000.00	\$ 220,000.00	\$ 10,400.00	\$ 10,400.00
Total	\$ 220,000.00	\$ 220,000.00	\$ 10,400.00	\$ 10,400.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 651.15
Bills receivable	1,172.30
Due from agents	364.90
Net traffic balances due from other companies	817.51
Due from solvent companies and individuals	62,290.51
Balance—current liabilities	131,572.47
Total	\$ 187,168.87
Materials and supplies on hand, \$12,088.83.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Loans and bills payable	\$ 25,537.10
Audited vouchers and accounts	9,880.20
Wages and salaries	164.85
Net traffic balances due to other companies	151.24
Matured interest coupons unpaid, including coupons due July 1.	150,000.00
Miscellaneous	631.48
Total	\$ 187,168.87

CAPITAL STOCK.

DESCRIPTION.	AMOUNT.		Total amount in- sured and out- standing.	Total amount in- sured and out- standing.
	Amount.	None.		
CAPITAL STOCK—Common.	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Total	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00

MANNER OF PAYMENT FOR CAPITAL STOCK.

PAID FOR CONSTRUCTION—Common.

Total	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
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FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND ESCROW BONDS.

CLASS OF BOND OR OBLIGATION.	DATE OF ISSUE.	When due.	Amount of au- thorized issue.	Amount issued.	Amount out- standing.	Cash realized on amount issued.	When paid.	Total cash realized.
First mortgage bond	Aug. 1, 1890	Aug. 1, 1900	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		\$ 200,000.00
Second mortgage bond	Aug. 1, 1890	Aug. 1, 1900	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00		\$ 100,000.00
Total			\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00		\$ 300,000.00

REPORT OF RAILROAD COMMISSIONERS

RECAPITULATION.

-FOR CITIZENS OWNED BY ROAD MAKING THIS REPORT

A. FOR MILEAGE OWNED BY THE COMPANY.						
ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To road.	To other proper-ty.	Miles.	Amount.	
Capital stock	150,000.00	150,000.00		20	7,500.00	
Reserve	250,000.00	250,000.00		20	12,500.00	
Total	400,000.00	400,000.00		40	19,000.00	

R. FOR MILEAGE OPERATED BY HIGAD MARINO THIS REPORT (TRAIL KARE REPORT) ATTACHED.

NAME OF ROAD.	Capital stock.		Paid-up debt.		Current liabilities.		Total.		Amount per mile of road.
	Million.	Amount.	Million.	Amount.	Million.	Amount.	Million.	Amount.	
Burlington & Northwestern Railway	146,000,000	220,000,000	231,572,478	231,572,478	108,172,478	108,172,478	38,772,478	38,772,478	36.72
Grand total	146,000,000	230,000,000	231,572,478	231,572,478	108,172,478	108,172,478	38,772,478	38,772,478	36.72

BURLINGTON & NORTHWESTERN RAILWAY COMPANY. 677

COST OF ROAD EQUIPMENT, AND PERMANENT IMPROVEMENTS

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1902.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	NOT INCLUDED IN OPERATING EXPENSES.	Charged to operating equipment.			
CONSTRUCTION—							
Right of way	\$		\$ 45.00		18,500.45	18,500.45	486.87
Other real estate					4,208.75	4,208.75	118.05
Fences			771.39		3,837.49	3,837.49	102.01
Bridges and Trestles					70,010.08	70,010.08	1,804.86
Buildings, farm-houses and stores					399,550.67	399,550.67	10,326.84
Engineering expenses					15,715.97	15,715.97	405.48
Discount on securities sold for construction					1,884.42	1,884.42	48.82
Telephone line					3,060.00	3,060.00	78.57
					2,710.01	2,710.01	69.84
Total construction	\$	\$	\$ 736.39	\$	227,987.95	228,614.25	6,121.08
EQUIPMENT—							
Locomotives					25,823.79	25,823.79	671.99
Passenger cars					13,965.90	13,965.90	362.25
Freight cars					41,065.88	41,065.88	1,075.05
Other cars and trailers					1,112.41	1,112.41	28.45
Total equipment	\$	\$	\$	\$	\$ 42,968.01	\$ 42,968.01	\$ 1,138.40
Grand total cost construction and equipment, etc.	\$	\$	\$ 736.39	\$	\$ 270,955.96	\$ 271,582.26	\$ 7,259.48

INCOME ACCOUNT

Byrne earnings from operation	\$1,987.20
Less operating expenses	58,047.87
Income from operation	\$ 25,406.31
Total income	\$ 25,406.31
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	16,400.00
Rents	5,846.00
Taxes	1,805.85
Total deductions from income	24,051.85
Net income	1,354.46
Surplus from operations of year ending June 30, 1951	1,354.48
Deficit on June 30, 1951	101,948.82
Deficit on June 30, 1952	101,630.00

STOCKS OWNED

NAME.	Total par value.	Rate.	Interest or dividend received.	Valuation.
Low's Rolling Mill	100.00			

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions account of repairs, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue	\$ 15,406.05		
Mail	3,970.10		
Express	850.44		
Extra baggage and storage	29.45		
Total passenger earnings	5,090.59		
FREIGHT—			
Total freight revenue	61,579.56		
Total freight earnings	61,579.56		
Total passenger and freight earnings	81,967.20		
Total gross earnings from operation—Iowa	81,967.20		

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	11,574.81	12,539.37	24,114.18
Renewals of rails	1,082.38	1,118.35	2,199.68
Repairs of ties	91.32	38.93	130.25
Repairs of bridges and culverts	1,025.69	1,154.56	2,180.25
Repairs of fences, road-crossings, signs, and cattle guards	14.02	15.19	29.21
Repairs of buildings	14.02	15.19	29.21
Repairs of telegraph	14.02	15.19	29.21
Total	13,778.17	14,936.34	28,714.51
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	1,230.35	1,258.44	2,488.79
Repairs and renewals of passenger cars	1,075.35	1,814.96	2,890.31
Repairs and renewals of freight cars	1,075.35	1,814.96	2,890.31
Total	3,381.05	3,888.36	7,269.41
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men	1,944.65	2,074.29	4,018.94
Fuel for locomotives	338.19	355.54	693.73
Water supply for locomotives	1,465.84	1,522.90	2,988.74
Wages of other trainmen	3,851.91	4,172.90	8,024.81
All other train supplies	102.75	111.31	214.06
Station supplies	208.69	294.09	502.78
Loss and damage	208.69	294.09	502.78
Injuries to persons	7,572.03	8,528.93	16,100.96
Total	15,406.05	15,406.05	30,812.10

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	2,298.86	2,428.44	4,727.30
Salaries of clerks	94.48	102.35	196.83
General office expenses and supplies	203.27	220.20	423.47
Advertising and printing	2,506.61	2,747.30	5,253.91
Insurance	2,506.61	2,747.30	5,253.91
Total	13,778.17	14,936.34	28,714.51
RECAPITULATION OF EXPENSES—			
Maintenance of ways and structures	13,778.17	14,936.34	28,714.51
Maintenance of equipment	3,381.05	3,888.36	7,269.41
Conducting transportation	7,572.03	8,528.93	16,100.96
General expenses	2,506.61	2,747.30	5,253.91
Grand total	27,118.10	29,373.77	56,491.87
Operating expenses—State of Iowa			68.9

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cash on hand	\$ 337,887.50	\$ 337,887.50	\$ 337,887.50	\$ 337,887.50		
Cost of equipment	84,378.01	84,378.01	84,378.01	84,378.01		
Stocks owned	100.00	100.00	100.00	100.00		
Cash and current assets	53,937.18	53,937.18	63,896.40	63,896.40		
OTHER ASSETS—						
Materials and supplies	11,201.63	11,201.63	12,988.63	12,988.63		
Profit and loss	102,918.02	102,918.02	101,055.04	101,055.04		
Grand total	\$ 300,443.29	\$ 300,443.29	\$ 602,732.41	\$ 602,732.41		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00		
Paired debt	220,000.00	220,000.00	220,000.00	220,000.00		
Current liabilities	174,879.79	174,879.79	187,198.67	187,198.67		
Accrued interest on funded debt not yet payable						
Aid donations	36,993.54	36,993.54	36,993.54	36,993.54		
Grand total	\$ 581,873.29	\$ 581,873.29	\$ 602,732.41	\$ 602,732.41		

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Entered on bonds guar. anted.	Dividends on stock guar. anted.	Cash.	Total.
Burlington, Cedar Rapids & Northern Railroad			5,846.00	5,846.00
Total rents			5,846.00	5,846.00

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	\$	35,406.05
Total passenger revenue		35,406.05
Total passenger earnings		389,71.605
Passenger earnings per mile of road		1.65,238
Passenger earnings per train mile		
FREIGHT TRAFFIC—		61,570.56
Total freight revenue		61,570.56
Total freight earnings		117,28.447
Freight earnings per mile of road		4.97,534
Freight earnings per train mile		
PASSENGER AND FREIGHT—		76,965.61
Passenger and freight revenue		1,466,30.257
Passenger and freight revenue per mile of road		61,997.30
Passenger and freight earnings		1,561,05.095
Passenger and freight earnings per mile of road		61,997.30
Gross earnings from operation		1,561,05.095
Gross earnings from operation per mile of road		56,491.87
Expenses		1,456,05.752
Expenses per mile of road		
TRAIN MILEAGE—		12,261
Miles run by passenger trains		13,459
Miles run by freight trains		
Total mileage trains earning revenue		25,816
Miles run by switching trains		4,566
Miles run by construction and other trains		2,706
Grand total train mileage		33,022

EXPRESS COMPANIES.

An agreement with the American Express Company whereby the railway company transports each way daily messengers, sales and freight of express company on passenger trains. Express company pays \$50 per year and carries money and valuable papers and packages for the railway company free of charge.

MAILS.

None.	SLEEPING, PARLOR OR DINING CAR COMPANIES.
None.	FREIGHT OR TRANSPORTATION COMPANIES OR LINES.
None.	OTHER RAILROAD COMPANIES.
None.	STEAMBOAT OR STEAMSHIP COMPANIES.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns the line, the railway company furnishing operators and keeping the line in repair, all railroad business being free.

OTHER CONTRACTS.

None.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What real estate mortgaged.	What securities mortgaged.
	FROM—	TO—	MILES.				
1st mortgage bond	Medapolis	Washington	26.75	1,098.16	All	None	None
2d mortgage bond	Medapolis	Washington	26.75	2,561.23	All	None	None

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number worked.	Total yearly compensation.	Average daily compensation.
General officers	471	471	1,149,000	2.42
General office clerks	2,504	2,504	1,122,441	1.17
Station agents	312	312	2,975,000	1.15
Other station men	312	312	840,000	2.69
Engine men	312	312	400,320	1.24
Firemen	312	312	400,320	1.24
Conductors	312	312	400,320	1.24
Other trainmen	312	312	400,320	1.24
Machinists	312	312	400,320	1.24
Carpenters	312	312	400,320	1.24
Other shopmen	312	312	400,320	1.24
Section foremen	312	312	400,320	1.24
Other trackmen	312	312	400,320	1.24
Switchmen, flagmen, and watchmen	312	312	400,320	1.24
Telegraph dispatchers	312	312	400,320	1.24
Total (including general officers)—Iowa	80	25,700	31,465,200	1.48
Less general officers	2	471	1,149,000	2.42
Total (excluding general officers)—Iowa	80	25,700	29,715,200	1.43
DISTRIBUTION OF ABOVE:				
General administration	6	1,430	2,962,200	2.06
Maintenance of way and structures	10	2,148	12,564,800	1.74
Maintenance of equipment	15	4,000	5,411,200	1.33
Conducting transportation	15	4,000	5,411,200	1.33
Total (including general officers)—Iowa	80	25,700	31,465,200	1.48
Less general officers	2	471	1,149,000	2.42
Total (excluding general officers)—Iowa	80	25,700	29,715,200	1.43

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet.	Maximum length—feet.	Maximum length—feet.
BRIDGES—				
Iron	1		80	
Total	1			
TRESTLES	12	2,000	12	200

Gauge of track, 3 feet; 36.75 miles.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Westinghouse.	None.	
Freight.....	2	2	2	Am. steam.	None.	
Switching.....	1	1	1	None.	None.	
Total locomotives.....	4	4				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	3	3	1	Westinghouse.	1	Miller.
Combination passenger cars.....	1	1	None.	Westinghouse.	None.	
Baggage, express and postal cars.....	1	1	1	Westinghouse.	1	Miller.
Total.....	5	5				
CARS IN FREIGHT SERVICE—						
Box cars.....	101	101			None.	
Flat cars.....	5	5				
Stock cars.....	6	6				
Refrigerator cars.....	1	1				
Total.....	113	113				
Grand total.....	123	123				

*No train brake.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard—lbs.	Average price per ton at end of year.	KIND.	Number.	Average price per tie at end of year.	Average price per tie at end of year.
Steel.....	300.19	57	56.00	Oak.....	1,910	40	
	331.815	48	31.50	Cedar.....	5,578	29	
Total steel.....	431.015			Total.....	7,488		

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Hard wood—cords.	Soft wood—cords.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	445	4		449	12,351	35
Freight.....	403			403	13,450	24
Switching.....	100			171	4,500	37
Construction.....	96			97	2,706	35
Total.....	1,330	12		1,342	33,007	35

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE IN USE.		RAILS.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Iron.	Steel.
Miles of single track.....	42.31	3.48	45.79	3.48	33.34	11.45
Miles of yard track and sidings.....					3.48	11.45
Total mileage operated (all tracks).....	42.31	3.48	45.79	3.48	36.82	22.90

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE IN USE.		RAILS.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Iron.	Steel.
Iowa.....	38.71	3.48	42.19	3.48	33.34	11.45
Total mileage owned (single track).....	38.71	3.48	42.19	3.48	33.34	11.45

REPORT OF RAILROAD COMMISSIONERS.

ACCIDENTS TO PERSONS—IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....					1		1	

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASS- ING.		NOT TEEN- PASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes—yards.....			1	2			1	1

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
22.5	32.5	Western Union Telegraph Company.	Operated by the B. & N. W. Ry. for rail- road business and by the Western Union Co. for commercial business.

STATE OF IOWA,
COUNTY OF DES MOINES, ss.

We, the undersigned, T. W. Barrydt, President, and K. M. Boden, Chief Clerk Auditing Department of the Burlington & Northwestern Railway Company, on our oath do severally say that the foregoing returns has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

T. W. BARRYDT,

President.

K. M. BODEN,

Chief Clerk Auditing Department.

Subscribed and sworn to before me this 28th day of September, 1902.

H. A. KELLEY,

Notary Public.

SUPPLEMENTAL REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1902.

Page 11.	Grand total, Iowa mileage.....	52.50
	Miles of yard track and sidings in Iowa.....	3.38
Page 17.	Capital stock representing road in Iowa— Common.....	\$ 150,000.00
	Total.....	\$ 150,000.00
	Amount per mile of road.....	\$ 2,868.37
	Number of shares.....	1,500
Page 19.	Funded debt representing road in Iowa.....	\$ 250,000.00
Page 25.	Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately.....	\$12,000.00
Page 45.	Operating expenses, per mile of road, Iowa, \$2.50 valued.....	1,675.00
	Taxes in Iowa.....	1,365.85
	Interest on bonded debt in Iowa.....	15,400.00
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	
	1—Number of passenger cars.....	3
	2—Number of baggage, mail and combination express cars.....	4
	3—Number of box freight cars.....	101
	4—Number of stock cars.....	5
	5—Number of platform and coal cars.....	8
	6—Number of other cars.....	1
	7—Total number of cars.....	122
	10—Number of locomotives.....	
Page 73.	Fencing in Iowa on basis fencing both sides—	
	1—Miles of fencing on your road in Iowa.....	74.25
	2—Miles of unfenced road in Iowa.....	14.45
	3—Average cost per mile of fencing.....	\$ 250.47
	4—Total cost of same.....	\$ 4,539.27
	5—Miles of fencing built during the year.....	7.01

STATE OF IOWA,
COUNTY OF DES MOINES, ss.

We, the undersigned, John T. Gerry, Superintendent, and K. M. Boden, Chief Clerk Account Department, of the Burlington & Northwestern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

JOHN T. GERRY,
Superintendent.
K. M. BODEN,
Chief Clerk Account Department.

Subscribed and sworn to before me this 19th day of October, 1892.

W. L. COOPER,
Notary Public.

ANNUAL REPORT

OF THE

BURLINGTON & WESTERN RAILWAY COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report:

Burlington & Western Railway Company.

Date of organization?

June 7, 1881.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Not consolidated. Organized under general railway laws of State of Iowa, June 7, 1881.

ORGANIZATION.

NAME OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. W. Barbydt.....	Burlington, Iowa.....	June 17, 1893.
C. P. Squires.....	Burlington, Iowa.....	June 17, 1893.
Lyman Cook.....	Burlington, Iowa.....	June 17, 1893.
J. W. Rythe.....	Burlington, Iowa.....	June 17, 1893.
H. D. Scott.....	Burlington, Iowa.....	June 17, 1893.

Total number of stockholders at date of last election?

Six.

Date of last meeting of stockholders for election of directors?

June 17, 1892.

Give post office address of general office.

Burlington, Iowa.

Give post office address of operating office.

Burlington, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	T. W. Barbydt.....	Burlington, Iowa.
First Vice-President.....	C. P. Squires.....	Burlington, Iowa.
Secretary.....	B. M. Green.....	Burlington, Iowa.
Treasurer.....	K. M. Boden.....	Burlington, Iowa.
Chief Clerk Aud. Department.....	J. T. Gerry.....	Burlington, Iowa.
General Superintendent.....	E. J. Goodspeed.....	Burlington, Iowa.
Superintendent of Telegraph.....	J. T. Gerry.....	Burlington, Iowa.
General Freight Agent.....	J. T. Gerry.....	Burlington, Iowa.

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares authorized.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS PAID DURING THE YEAR.	
					Date.	Amount.
CAPITAL STOCK—						
Common.	30,000	\$100.00	\$3,000,000.00	\$856,801.82	188	
Preferred.						
Total.	30,000	\$	\$3,000,000.00	\$856,801.82		

MANNER OF PAYMENT FOR CAPITAL STOCK.

MANER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during the year.	Cash realized on amount issued during the year.	Total cash realized.	REMARKS.
Issued for cash.	7,200	\$700,000.00		
Issued for construction.	1,000	\$100,000.00		
Total.	8,200	\$800,000.00	\$856,801.82	

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	When paid.	INTEREST.	
	Date of issue.	When due.						Amount accrued during year.	Amount paid during year.
First mortgage bonds.	Aug. 1, 1881	Aug. 1, 1906	\$57,300.00	\$57,300.00	\$57,300.00		Feb.	\$3,984.00	None
First mortgage bonds, corp.	Aug. 1, 1881	Aug. 1, 1906	\$57,300.00	\$57,300.00	\$57,300.00		Feb.	\$3,984.00	None
Grand total.			\$	\$	\$			\$	\$

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds.	\$57,300.00	\$57,300.00	\$3,984.00	None
Income bonds.				
Total.	\$57,300.00	\$57,300.00	\$3,984.00	None

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Burlington & Western	Winfield	Oskaloosa		70.7
Total				70.7

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.	
Cash	15,630.36
Bills receivable	50.00
Due from agents	1,223.68
Due from companies	1,202.36
Due from solvent companies and individuals	1,900.32
Balance—current liabilities	362,921.25
Total	403,130.87
Materials and supplies on hand—see B. & N. W. Ry.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.	
Loans and bills payable	95,521.39
Audited vouchers and accounts	5,900.91
Wages and salaries	522.55
Net traffic balances due to other companies	516.44
Noted interest coupons unpaid, including coupons due July 1	230,865.00
Miscellaneous	733.98
Total	404,130.87

RECAPITULATION.

A. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	AFFORTIONMENT.		AMOUNT PER MILE OF ROAD.	
	Total amount outstanding.	To railroads. To other prop- ties.	Miles.	Amount.
Capital stock and scrip	\$ 571,201.21	\$ 571,201.21	70.7	12,118.84
Bonds	\$ 571,201.21	\$ 571,201.21	70.7	8,079.53
Total	\$ 1,142,402.42	\$ 1,142,402.42		\$ 20,198.36

B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED) THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Bonds.	Current lia- bilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Burlington & Western	\$ 571,201.21	\$ 571,201.21	\$ 262,921.25	\$ 1,395,303.67	70.7	\$ 25,414.20
Total	\$ 571,201.21	\$ 571,201.21	\$ 262,921.25	\$ 1,395,303.67	70.7	\$ 25,414.20

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
	Included in operating expenses.	Not included in operating expenses.			
Construction—					
Under road station			\$ 41.79	\$ 41.79	\$ 0.59
Trains—					
Locomotives					
Engines					
Engineering expenses					
Telegraph line of communication					
Road built by contract					
Other items					
Total construction			\$ 1,395,303.67	\$ 1,395,303.67	\$ 19,138.84
Equipment—					
Locomotives					
Steamship, passenger and dining cars					
Other cars of all classes					
Total equipment			\$ 110,516.52	\$ 110,516.52	\$ 1,591.52
Grand total cost construction, equipment, etc.			\$ 1,505,820.19	\$ 1,505,820.19	\$ 20,730.36

OPERATING EXPENSES

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAYS AND STRUCTURES—			
Repairs of roadway.....	\$ 8,021.20	\$ 11,825.89	\$ 20,747.18
Renewals of rails.....	1,746.70	2,313.48	4,060.24
Renewals of ties.....	118.67	157.30	275.97
Repairs of bridges and culverts.....	1,330.15	1,620.67	2,950.82
Repairs of fences, road-crossings, signs and cattle guards.....	30.01	29.77	59.78
Repairs of buildings.....			
Repairs of telegraph.....			
Total.....	\$ 12,046.88	\$ 15,069.11	\$ 28,015.99
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 2,707.71	\$ 2,668.83	\$ 5,376.54
Repairs and renewals of passenger cars.....	2,047.49	3,500.46	5,547.95
Repairs and renewals of freight cars.....			
Total.....	\$ 4,755.20	\$ 7,169.29	\$ 12,924.49
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men.....	\$ 8,125.67	\$ 10,771.24	\$ 18,896.91
Fuel for locomotives.....	504.01	668.10	1,172.11
Water-supply for locomotives.....	3,624.47	4,894.47	8,518.94
Wages of other trainmen.....			
All other train supplies.....			
Expense of telegraph, including train dispatchers and operators.....	3,956.36	5,244.27	9,200.63
Wages of station agents, clerks and laborers.....	253.20	309.28	562.48
Station supplies.....	359.40	476.41	835.81
Loss and damage.....			
Injuries to persons, etc.....			
Total.....	\$ 18,863.62	\$ 22,273.77	\$ 41,137.39
GENERAL EXPENSES—			
Salaries of officers.....	\$ 2,197.90	\$ 2,912.58	\$ 5,110.48
Salaries of clerks.....			
General office expenses and supplies.....	85.55	112.41	197.96
Advertising and printing.....	184.56	244.65	429.21
Insurance.....	51.00	67.00	118.00
Legal expenses.....			
Total.....	\$ 2,519.01	\$ 3,336.64	\$ 5,855.65
RECAPITULATION OF EXPENSES:			
Maintenance of way and structure.....	\$ 12,046.88	\$ 15,069.11	\$ 28,015.99
Maintenance of equipment.....	4,755.20	7,169.29	12,924.49
Conducting transportation.....	18,863.62	22,273.77	41,137.39
General expenses.....	2,519.01	3,336.64	5,855.65
Grand total.....	\$ 38,184.71	\$ 48,700.44	\$ 86,885.15
Percentage of expenses to earnings—entire line.....			99
Operating expenses—State of Iowa.....			

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of per cent of line.	What equip- ment mort- gaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage bond.....	Winfield.....	Oakaloosa.....	70.7	8,070.22	B. W.	None	None

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 86,402.38
Less operating expenses.....	85,544.63
Income from operation.....	\$ 857.75
Total income.....	\$ 857.75
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 39,964.00
Taxes.....	1,857.30
Total deductions from income.....	\$ 41,821.30
Deficit.....	\$ 40,963.55
Deficit from operations of year ending June 30, 1892.....	\$ 40,963.55
Deficit on June 30, 1891.....	366,000.40
Deficit on June 30, 1892.....	\$ 347,648.05

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions ac- count of re- ments, and.	Actual earn- ings.
PASSENGER—			
Total passenger revenue.....			\$ 14,431.1
Mail.....	5,213.00		\$ 6,943.82
Express.....	1,599.92		\$ 21,430.99
Total passenger earnings.....			\$ 64,567.67
FREIGHT—			
Total freight revenue.....			\$ 86,007.66
Total passenger and freight earnings.....			\$ 86,402.38
OTHER EARNINGS FROM OPERATION—			
Other sources.....			\$ 394.72
Total gross earnings from operation—Iowa.....			\$ 86,402.38

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

American, \$1,700.00.

TELEGRAPH COMPANIES.

Western Union.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1891.	Total June 30, 1892.	YEAR ENDING JUNE 30, 1892.	
			Increase.	Decrease.
Capital stock.....	\$ 854,901.82	\$ 854,901.82		
Funded debt.....	57,201.21	57,201.21		
Current liabilities.....	351,246.53	403,180.87		
Miscellaneous receipts.....	8,634.38	8,625.43		
Grand total.....	\$ 1,287,884.04	\$ 1,323,810.33		

REPORT OF RAILROAD COMMISSIONERS.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1901.	Total June 30, 1902.	YEAR ENDING JUNE 30, 1902.	
			Increase.	Decrease.
Cost of road.....	1,201,681.27	1,202,600.24		
Cost of equipment.....	119,716.50	119,318.82		
Cash and current assets.....	10,720.20	20,750.02		
Profit and loss.....	320,605.40	247,849.50		
Grand total.....	\$ 1,752,743.37	\$ 1,830,517.58		

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.	Total yearly compensation.	Average daily compensation.
General officers.....	2	471	1,749.96	\$1.12
General office clerks.....	8	808	1,103.47	1.17
Station agents.....	15	4,095	5,389.16	1.12
Other station men.....	4	1,230	2,515.40	2.50
Engineers.....	4	1,230	2,719.00	1.85
Firemen.....	4	1,230	4,082.40	2.50
Conductors.....	8	2,921	5,910.00	1.50
Other trainmen.....	12	3,651	5,965.00	1.64
Section foremen.....	42	8,467	11,190.00	1.30
Other trackmen.....	1	170	470.00	2.77
Telegraph dispatchers.....	99	25,284	39,491.98	\$ 1.56
Total (including general officers)—Iowa.....	2	471	1,749.96	2.72
Less general officers.....	96	24,913	37,741.98	\$ 1.52
Total (excluding general officers)—Iowa.....				
Distribution of ABOVE—				
General administration.....	6	1,430	2,892.32	2.00
Maintenance of way and structures.....	34	12,295	17,174.30	1.49
Conducting transportation.....	36	11,660	19,425.36	1.58
Total (including general officers)—Iowa.....	99	25,284	39,491.98	\$ 1.56
Less general officers.....	2	471	1,749.96	3.72
Total (excluding general officers)—Iowa.....	96	24,913	37,741.98	\$ 1.52

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Total passenger revenue.....	\$ 14,494.17
Total passenger earnings.....	21,439.09
Passenger earnings per mile of road.....	203.23.04
Passenger earnings per train mile.....	21.14
FREIGHT TRAFFIC—	
Total freight revenue.....	\$ 64,507.67
Total freight earnings.....	64,507.67
Freight earnings per mile of road.....	913.26.20
Freight earnings per train mile.....	73.429
PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	79,001.84
Passenger and freight earnings.....	1,115.30.042
Passenger and freight earnings.....	46,007.86
Passenger and freight earnings per mile of road.....	1,216.51.370
Passenger and freight earnings per train mile.....	86,402.38
Gross earnings from operation.....	

BURLINGTON & WESTERN RAILWAY COMPANY.

Gross earnings from operation per mile of road.....	\$1,222.06.872
Expenses.....	85,544.61
Expenses per mile of road.....	1,209.06.647

TRADE MILEAGE—	
Miles run by passenger trains.....	67,605
Miles run by freight trains.....	67,602
Miles run by mixed trains.....	
Total mileage trains earning revenue.....	135,207
Miles run by switching trains.....	1,096
Miles run by construction and other trains.....	5,849
Grand total train mileage.....	142,154

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Am. Steam Driver	None.	None.
Freight.....	1	1	1	Westinghouse Air.	None.	None.
Total locomotives.....	2	2	2			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	1	1	1	Westinghouse.	1	Miller.
Combination passenger cars.....	1	1	1	Westinghouse.	1	Miller.
Baggage, express, and postal cars.....	1	1	1	Miller.		
Total.....	3	3	3			
CARS IN FREIGHT SERVICE—						
Box cars.....	115	115	115	None.	None.	None.
Flat cars.....	74	74	74	None.	None.	None.
Stock cars.....	21	21	21	None.	None.	None.
Coal cars.....	1	1	1	None.	None.	None.
Refrigerator cars.....	1	1	1	None.	None.	None.
Total.....	208	208	208			
CARS IN COMPANY'S SERVICE*						
Total cars owned.....	214	214	214			
Grand total cars.....	218	218	218			

* None exclusively.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— consumed—	Cords of wood— hard.	Total fuel con- sumed—total.	Miles run.	Average fuel consumed per mile.
Passenger.....	2,454	11.0	2,465	67,605	71
Freight.....	2,190	14.0	2,204	67,602	72
Switching.....	30	5.0	35	1,096	104
Construction.....	234	1.0	235	6,849	94
Total.....	5,008	21.0	5,029	142,154	72
Average cost at distributing point.....	\$ 1.45	\$ 1.26			

MILEAGE.
A. MILEAGE OF ROAD OPERATED.

LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of property company.	Line operated under lease.	Line operated under contract.	Line operated under other arrangements.	Total mileage.	New line constructed during year.	RAILS.	
									Iron.	Steel.
Line of single track.	70.1	3.0					73.1	None.		
Miles of yard track and sidings.										
Total mileage operated (all tracks).										

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

STATE OR TERRITORY.	Line represented by capital stock.	Main line.	Branches and spurs.	Line of property company.	Line operated under lease.	Line operated under contract.	Line operated under other arrangements.	Total mileage.	New line constructed during year.	RAILS.	
										Iron.	Steel.
Iowa		70.1	3.0					73.1			
Total mileage owned (single track).											

BURLINGTON & WESTERN RAILWAY COMPANY.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price paid per foot at laying point.
Oak	1,907	\$.30
Cedar	11,000	\$.30
Total	12,907	

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling cars.		2		1				
Total		2		1				

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSING.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other train accidents*.		1						
Total		1						

* Cars thrown too hard in making coupling, threw passenger against the wall.

BRIDGES, TRETTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length, feet.	Minimum length, feet.	Maximum length, feet.	ITEM.	Number.	Height of lowest part of bridge, face of rail to bottom of foot, inches.
Bridges—					OVERHEAD HIGHWAY CROSSINGS—		
Iron	12	406	120	376	Bridges		
Total	12	406			Conduits		
Trestles	20	7,156	12	640	Total		

Gauge of track, 3 feet; 70.1 miles.

REPORT OF RAILROAD COMMISSIONERS.

* TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

Miles of line.	Miles of wire.	NAME OF OWNER.	NAME OF OPERATING COMPANY.
70.7	70.7	Western Union	Operated by the Burlington & Western Railway Company for railroad business and by the Western Union Company for commercial business.

STATE OF IOWA.
COUNTY OF DES MOINES, ss.

We, the undersigned, T. W. Barhydt, President, and K. M. Boden, Chief Clerk Auditing Department, of the Burlington & Western Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the same earnings or receipts herein set forth, except those shown in the foregoing account; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

T. W. BARHYDT,
President.K. M. BODEN,
Chief Clerk Auditing Department.

Subscribed and sworn to before me this 28th day of September, 1902.

H. A. KELLEY,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

BURLINGTON & WESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 11. Total mileage owned in Iowa, main line, single track.....	70.70	
Grand total, Iowa, mileage.....	70.70	
Miles of yard track and sidings in Iowa.....	2.09	
Total mileage operated in Iowa.....	72.79	
Page 17. Capital stock representing road in Iowa.....	\$ 856,800.00	
Common.....	1.82	
Script.....		
Total.....	\$ 856,801.82	

BURLINGTON & WESTERN RAILWAY COMPANY.

Amount per mile of road (70.70 miles).....	\$ 23,118.84
Number of shares.....	5,388
Page 19. Funded debt representing road in Iowa.....	\$ 571,300.00
Script.....	1.82
Page 25. Cost of the property in Iowa; if belonging to more than one corporation, owned leased or operated, the cost of each separately.....	\$ 571,301.82
Page 27. Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa.....	\$ 1,679,846.00
1-Number of passenger cars.....	2
2-Number of baggage, mail, combination and express cars.....	1
3-Number of box freight cars.....	115
4-Number of stock cars.....	32
5-Number of platform and coal cars.....	129
6-Number other cars.....	2
Total.....	224
Page 29. Fencing in Iowa.....	
Miles of fencing on your road in Iowa.....	30.54
Miles of unfenced road in Iowa.....	39.14
Average cost per mile of fencing.....	\$ 299.81
Total cost of same.....	12,279.89
Miles of fencing built during the year.....	7.41

STATE OF IOWA.
COUNTY OF DES MOINES, ss.

We, the undersigned, John T. Gerry, Superintendent, and K. M. Boden, Chief Clerk Accounting Department of the Burlington & Western Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

JOHN T. GERRY,
Superintendent.K. M. BODEN,
Chief Clerk Accounting Department.

Subscribed and sworn to before me this 19th day of October, 1902.

W. L. COOPER,
Notary Public.

ANNUAL REPORT

OF THE

DES MOINES & KANSAS CITY RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

Des Moines & Kansas City Railway Company.

Date of organization?

January 10, 1888.

Under laws of what government, state, or territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

Iowa.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized.

Des Moines, Osceola & Southern Railway Company. Laws of State of Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
M. V. B. Edgerly.....	Springfield, Mass.	May 13, 1890.
B. F. Polson.....	Exeter, N. H.	May 13, 1890.
John C. Newton.....	Des Moines, Iowa.	May 12, 1890.
W. F. Putnam.....	Exeter, N. H.	May 13, 1890.
John S. Tilney.....	New York, N. Y.	May 13, 1890.
D. B. Weston.....	Springfield, Mass.	May 13, 1890.
R. T. Wilson.....	New York, N. Y.	May 13, 1890.
A. C. Barstow, Jr.....	Providence, R. I.	May 13, 1890.
Edw. Woodman.....	Portland, Me.	May 13, 1890.

Total number of stockholders at date of last election?

All stock held by M. V. B. Edgerly, as trustee for syndicate.

Date of last meeting of stockholders for election of directors?

May 13, 1890.

Give post office address of general office.

Des Moines, Iowa.

Give post office address of operating office.

Des Moines, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each class of road.	Miles of line for each road.	Miles of line for each class of road named.
	FROM—	TO—			
WHOLE LINE— Des Moines & Kansas City Railway Company Des Moines & Kansas City Railway Company Des Moines & Kansas City Railway Company	Des Moines, Iowa	Calmar, Missouri	112.00	112.00	112.00
	Des Moines, Iowa	Pleasanton, Iowa	100.00	100.00	100.00

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total paid value authorized.	Total amount in- debt and out- standing.	DIVIDENDS DE- CLARED DEC- 30, 1891	
					Amount.	None
	8,000 \$	100.00 \$	800,000.00 \$	800,000.00 \$	None	None
	8,000 \$	100.00 \$	800,000.00 \$	800,000.00 \$		
Total						

Issued for Iowa—Amount of stock per mile of road, \$714.285. Amount of stock representing road in Iowa, \$714,285.36.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	M. V. B. Egerly	Springfield, Mass.
Vice-President	John C. Newton	Des Moines, Iowa.
Secretary	H. F. Kaufman	Springfield, Mass.
Treasurer	Frederick Harris	Des Moines, Iowa.
General Solicitor	H. F. Kaufman	Des Moines, Iowa.
Auditor	Thos. C. Sherwood	Des Moines, Iowa.
General Manager	John C. Newton	Des Moines, Iowa.
Superintendent	Thos. C. Sherwood	Des Moines, Iowa.
General Freight Agent	Thos. C. Sherwood	Des Moines, Iowa.
General Passenger Agent	Thos. C. Sherwood	Des Moines, Iowa.
General Ticket Agent	Thos. C. Sherwood	Des Moines, Iowa.
General Baggage Agent	Thos. C. Sherwood	Des Moines, Iowa.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 3,801.81
Due from agents	2,319.34
Other cash assets	30,394.72
Balance—current liabilities	636,509.45
Total	\$ 674,807.32
Materials and supplies on hand, \$1,209.41	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Loans and bills payable	\$ 625,017.00
Audited vouchers and accounts	9,512.50
Wages and salaries	5,161.27
Net traffic balances due to other companies	118.79
Balance—cash assets	20,287.87
Total	\$ 674,807.32

EARNINGS FROM OPERATION—STATE OF IOWA.*

ITEM.	Total receipts— —lowa.	Total receipts— —whole line.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 50,981.53	\$ 53,664.70	
Total passenger revenue			\$ 50,981.53
Mail	\$ 4,303.85	\$ 4,793.30	
Express	1,395.45	2,438.36	
Total passenger earnings	\$ 56,680.83		\$ 58,213.19
FREIGHT—			
Freight revenue	\$ 54,174.85	\$ 57,026.15	
Total freight revenue	\$ 54,174.85		\$ 57,026.15
Total freight earnings	\$ 54,174.85		\$ 57,026.15
Total passenger and freight earnings	\$ 110,855.68		\$ 115,239.34
OTHER EARNINGS FROM OPERATION—			
Telegraph companies	\$ 227.82	\$ 224.54	
Rents from tracks, yards, and terminals	1,140.00	1,200.00	
Total other earnings	\$ 1,367.82		\$ 1,424.54
Total gross earnings from operation—lowa	\$ 112,223.50		\$ 116,663.88
Total gross earnings from operation—entire line			\$ 118,072.32

* Estimated.

RECAPITULATION.

A. FOR RAILROAD OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	AMOUNT PER MILE OF ROAD.		REMARKS.
	Miles.	Amount.	
Capital stock	112.80	\$ 7,112.50	
Total	112.80	\$ 7,112.50	

B. FOR RAILROAD OPERATED BY ROAD MAKING THIS REPORT (TRAFFIC RIGHTS EXCLUDED, THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT).

NAME OF ROAD.	AMOUNT PER MILE OF ROAD.		REMARKS.
	Miles.	Amount.	
Des Moines & Kansas City Railway Company	112.80	\$ 7,112.50	
Grand total	112.80	\$ 7,112.50	
Representing road in Iowa.	112.80	\$ 7,112.50	

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	Expenditures for included in oper- ating expenses, or in construction or equipment.	Total cost to June 30, 1901.	Total cost to June 30, 1902.	Cost per mile.
CONSTRUCTION—				
Right of way.....	\$ 15,256.55	\$4,364.28	\$6,160.83	\$26.43
Other real estate.....	12,808.94	3,518.00	16,325.94	118.77
Fences.....	565.91	12,415.00	13,010.96	118.17
Grading and bridge and culvert masonry.....	12,408.44	55,021.14	67,429.58	602.05
Bridges and trestles.....		13,602.62	13,852.63	124.21
Rails.....	9,900.71	40,321.99	50,222.79	328.84
Ties.....		2,159.35	2,759.39	24.02
Other superstructure.....		1,111.30	11,567.80	103.28
Buildings, furniture and fixtures.....	578.08	7,619.50	7,620.10	68.00
Shop machinery and tools.....	273.29	4,149.65	4,413.91	39.41
Engineering expenses.....		49,354.90	49,576.08	446.22
Interest during construction.....		148.50	149.50	1.30
Telegraph line.....		6,143.98	6,143.98	54.57
Sidings and yard extensions.....		4,731.81	14,429.09	128.82
Terminal facilities and elevators.....		123,000.00	123,000.00	6,502.50
Purchase of constructed road.....		21,811.57	37,672.00	366.26
Other items.....				
Total construction.....	\$ 61,688.51	\$1,238,048.74	\$1,302,637.37	\$11,611.54
EQUIPMENT—				
Locomotives.....	\$ 286.45	\$5,201.20	\$5,511.69	\$46.35
Passenger cars.....	2,142.94	2,407.82	2,549.60	\$7.48
Baggage, express and postal cars.....		2,330.00	2,330.00	20.36
Freight cars.....	500.00	55,411.87	55,911.87	\$496.32
Other cars of all classes.....	53.47	3,577.87	5,433.34	\$48.51
Floating equipment.....	434.64	2,000.00	2,434.68	21.92
Total equipment.....	\$ 2,468.44	\$15,779.89	\$19,211.23	\$1,664.28
Grand total cost construction, equip. etc.....	\$ 67,156.95	\$1,253,828.63	\$1,321,848.60	\$11,275.82
Total cost construction, equip. etc.—Iowa.....	\$ 63,772.81	\$1,286,983.37	\$1,350,756.17	\$13,507.50

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 181,307.33
Less operating expenses.....	111,280.13
Income from operation.....	\$ 7,027.20
Total income.....	\$ 7,027.20
Deductions from income—	
Taxes—\$125.80, Iowa; \$460.51, Missouri.....	\$ 586.31
Total deductions from income.....	\$ 586.31
Net income.....	\$ 6,440.89
Surplus from operations of year ending June 30, 1902.....	\$ 2,291.80
Surplus on June 30, 1901.....	\$ 17,868.00
Surplus on June 30, 1902.....	\$ 21,059.80

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total number of days worked.*	Total yearly compensation.	Average daily compensation.
General officers (none only draws salary)	1	312	1,200.00	\$3.84
General office clerks	1	312	1,200.00	\$3.84
Station agents and operators	5,896	6,596.76	1,250.42	\$1.25
Other station men	932	1,032.48	49.22	\$0.05
Firemen	1,560	2,060.00	2.56	\$0.01
Conductors	1,560	1,560.00	1.18	\$0.01
Other trainmen	1,560	1,560.00	1.18	\$0.01
Mechanics	4	368.55	35.86	\$9.46
Carpenters	4	1,200.00	2.40	\$0.01
Other shopmen	4	1,200.00	2.40	\$0.01
Section foremen	15	4,200.00	3.34	\$0.01
Other trackmen	32	10,272.00	11.10	\$0.01
Dispatchers	1	312	340.00	\$1.10
All other employees and laborers	31	9,700	12,138.75	\$1.25
Total (including general officers)—Iowa.....			\$7,223.98	
Less general officers.....			1,199.00	
Total (excluding general officers)—Iowa.....			\$6,024.98	
Whole line.....	126	62,255.8	\$6,235.78	\$1.47
DISTRIBUTION OF ABOVE—				
General administration.....			\$ 7,223.98	
Maintenance of way and structures.....			28,130.00	
Maintenance of equipment.....			8,260.80	
Conducting transportation.....			19,250.80	
Total (including general officers)—Iowa.....			\$7,223.98	
Less general officers.....			1,199.00	
Total (excluding general officers)—Iowa.....			\$6,024.98	
Whole line.....			\$6,235.78	
Total (including general officers)—entire line.....			\$6,235.78	\$1.47
Less general officers—entire line.....			\$6,435.78	\$1.39

* Estimated.

* All operators are station agents except the dispatchers. Average daily compensation figured 312 days per year.

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

EXPRESS COMPANIES.

American Express Company. First class rates on merchandise; second class rates on produce, actual weights.

MAILS.

United States Government pays for mail service \$300.45 per month.

Nothing. SLEEPING, DINING, OR DINING CAR COMPANIES.

Nothing. FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Nothing. OTHER RAILROAD COMPANIES.

Through joint tariff rates with C. & D. Q. C. R. L. & P. C. & N. W. C. & P. & K. C. and others.

Nothing. STEAMBOAT OR STEAMSHIP COMPANIES.

Nothing. TELEGRAPH COMPANIES.

Western Union Telegraph Co. We maintain repairs, they take 75 per cent of receipts.

Nothing. OTHER COMPANIES.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic—estimated.	Chargeable to freight traffic—estimated.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadbeds.....	\$ 7,635.46	\$ 15,270.93	\$ 22,906.39
Repairs of ties.....	4,860.60	5,000.00	12,000.00
Repairs of bridges and culverts.....	927.52	1,855.05	2,782.57
Repairs of fences, road crossings, signs and cattle guards.....	210.01	426.05	636.06
Repairs of buildings.....	236.42	562.52	800.24
Repairs of telegraph.....	21.16	46.32	67.48
Other expenses.....	97.39	54.43	151.82
Total.....	\$ 12,122.77	\$ 26,245.56	\$ 38,368.33
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 4,329.91	\$ 8,724.37	\$ 13,054.28
Repairs and renewals of passenger cars.....	3,136.55		3,139.55
Repairs and renewals of freight cars.....		4,812.97	4,812.97
Shop machinery, tools, etc.....	60.09	183.28	243.37
Other expenses.....	196.57	373.75	570.32
Total.....	\$ 7,763.02	\$ 9,944.47	\$ 17,707.49
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men.....	\$ 1,818.66	\$ 3,637.34	\$ 5,456.00
Fuel for locomotives.....	2,250.19	4,500.38	6,750.57
Water supply for locomotives.....	81.79	163.57	245.36
All other supplies for locomotives.....	119.27	238.54	357.81
Wages of other trainmen.....	1,500.00	3,000.00	4,500.00
All other train supplies.....	121.87	243.74	365.61
Wages of switchmen, flagmen and watchmen.....	100.82	201.64	302.46
Expense of telegraph, including train dispatchers and operators.....	120.00	240.00	360.00
Wages of station agents, clerks and laborers.....	2,066.92	4,133.84	6,200.76
Station supplies.....	103.56	207.13	310.69
Loss and damage.....	354.67	709.35	1,064.02
Salaries to persons.....	43.66	87.32	130.98
Other expenses.....	10.37	20.75	31.12
Total.....	\$ 9,106.72	\$ 18,213.59	\$ 27,320.31
GENERAL EXPENSES—			
Salaries of officers.....	\$ 666.00	\$ 1,332.00	\$ 1,998.00
Salaries of clerks.....	426.00	852.00	1,278.00
General office expenses and supplies.....	39.91	79.82	119.73
Agencies, including salaries and rent.....	123.60	247.20	370.80
Advertising.....	220.09	440.18	660.27
Insurance.....	370.77	741.54	1,112.31
Expense of traffic associations.....	81.26	162.52	243.78
Legal expenses.....	518.81	1,037.62	1,556.43
Stationery and printing.....	223.76	447.52	671.28
Other general expenses.....	2,727.35	5,454.71	8,182.06
Total.....	\$ 10,640.64	\$ 21,281.36	\$ 31,922.00
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 12,122.77	\$ 26,245.56	\$ 38,368.33
Maintenance of equipment.....	7,763.02	9,944.47	17,707.49
Conducting transportation.....	9,106.72	18,213.59	27,320.31
General expenses.....	10,640.64	21,281.36	31,922.00
Grand total.....	\$ 40,633.15	\$ 75,684.98	\$ 116,318.13
Percentage of expenses to earnings—entire line.....	0.629	1.248	0.901
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 12,460.64	\$ 24,921.20	\$ 37,381.84
Maintenance of equipment.....	7,446.37	9,242.25	16,688.62
Conducting transportation.....	8,738.80	17,477.60	26,216.40
General expenses.....	9,588.61	19,177.30	28,765.91
Total.....	\$ 38,234.42	\$ 71,818.35	\$ 110,052.77
Percentage of expenses to earnings—Iowa.....			0.103

IOWA TAXES, \$3,378.80—3.00 per cent of Iowa expenses.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road.....	\$	\$ 1,238,948.74	\$	\$ 1,391,697.37	\$ 152,748.63	
Cost of equipment.....		113,770.56		110,711.23	3,440.94	
Cash and current assets.....		31,690.22		30,387.87	1,302.35	
OTHER ASSETS—						
Materials and supplies.....	\$	\$ 1,238.58	\$	\$ 1,308.41	\$ 69.83	
Grand total.....	\$	\$ 1,387,638.43	\$	\$ 1,434,544.88	\$ 46,906.45	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1901.		JUNE 30, 1902.		YEAR ENDING JUNE 30, 1902.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Capital stock.....	\$	\$ 800,000.00	\$	\$ 800,000.00		
Current liabilities.....		500,532.40		628,500.45	127,968.05	
Profit and loss.....		17,856.63		21,035.43	3,178.80	
Grand total.....	\$	\$ 1,387,638.43	\$	\$ 1,434,544.88	\$ 46,906.45	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road—tons.	Freight received from connecting roads and carriers—tons.	TOTAL FREIGHT TONNAGE.	
			Tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Flour.....	7,375,931	823,344	8,200,274	27.18
Fruit and vegetables.....	207,552		207,552	.69
PRODUCTS OF ANIMALS—				
Live stock.....	5,897,521	51,043	5,948,564	27.21
PRODUCTS OF MINES—				
Bituminous coal.....	2,150,097	279,238	2,429,335	8.07
PRODUCTS OF FOREST—				
Lumber.....	508,101	1,628,267	2,136,368	7.38
Salt.....	148,075	480,448	628,523	2.11
MANUFACTURES—				
Petroleum and other oils.....	222,097	9,500	231,597	.94
Other castings and machinery.....	483,718	67,040	550,758	1.83
Cement, brick and lime.....	393,567	83,738	477,305	1.61
Agricultural implements.....	39,459	13,116	52,575	.14
Wagons, carriages, tools, etc.....		9,569	9,569	.01
MERCHANDISE.....	4,516,530	512,382	5,028,912	16.68
MISCELLANEOUS—				
Other commodities not mentioned above.....	1,423,473	399,871	1,823,344	5.75
Total tonnage—Iowa.....	33,879,877	4,246,081	38,125,958	100.00
Total tonnage—entire line.....	27,284,182	4,469,555	31,753,737	100.00

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPMENT FITTED WITH TRAIN BRAKE.		EQUIPMENT FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	West'cho's air		
Freight.....	1	1	1	Eads vacuum		
Switching.....	1	1	1	Am. steam		
Total locomotives.....	3	3	3			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	1	1	1	Eads vacuum		
Combination passenger cars.....	1	1	1	West'cho's air		
Other cars in passenger service.....	1	1	1	Eads vacuum		
Total.....	3	3	3			
CARS IN FREIGHT SERVICE—						
Box cars.....	1	1	1	Hand		
Flat cars.....	1	1	1	Hand		
Stock cars.....	1	1	1	Hand		
Coal cars.....	1	1	1	Hand		
Refrigerator cars.....	1	1	1	Hand		
Total.....	5	5	5			
CARS IN COMPANY'S SERVICE—						
Derrick cars.....	1	1	1	Hand		
Carburetor cars.....	1	1	1	Hand		
Total.....	2	2	2			
Grand total.....	9	9	9			

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	56,128
Number of passengers carried one mile.....	2,448,457
Average distance carried.....	75.901
Total passenger revenue.....	\$ 50,961.53
Average amount received from each passenger.....	86.374
Average receipts per passenger per mile.....	.02082
Estimated cost of carrying each passenger one mile.....	.01637
Total passenger earnings.....	56,901.51
Passenger earnings per mile of road.....	569.0151
Passenger earnings per train mile.....	9.081403
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	30,106.022
Number of tons carried one mile.....	2,409,915.440
Average distance haul of one ton.....	79.862
Total freight revenue.....	54,174.85
Average amount received for each ton of freight.....	1.795904
Average receipts per ton per mile.....	.02348
Estimated cost of carrying one ton one mile.....	.02099
Total freight earnings.....	54,174.85
Freight earnings per mile of road.....	541.7485
Freight earnings per train mile.....	77.0571
PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	105,156.38
Passenger and freight revenue per mile of road.....	105.15638

Passenger and freight earnings.....	\$ 111,076.60
Passenger and freight earnings per mile of road.....	1.110766
Gross earnings from operation.....	112,420.47
Gross earnings from operation per mile of road.....	1.1242047
Expenses.....	105,716.13
Expenses per mile of road.....	1.0571613
TRAIN MILEAGE—	
Miles run by passenger trains.....	86,800
Miles run by freight trains.....	70,305
Total mileage trains earning revenue.....	157,114
Mileage of loaded freight cars—north.....	142,282
Mileage of loaded freight cars—south.....	183,271
Mileage of empty freight cars—north.....	104,401
Mileage of empty freight cars—south.....	96,943
Average number of loaded cars in train.....	15
Average number of empty cars in train.....	10
Average number of tons of freight in train.....	60
Average number of tons of freight in each loaded car.....	7

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC—	
Number of passengers carried earning revenue.....	50,082
Number of passengers carried one mile.....	2,575,217
Average distance carried.....	20.369
Total passenger revenue.....	\$ 83,664.76
Average amount received from each passenger.....	50.314
Average receipts per passenger per mile.....	.02083
Estimated cost of carrying each passenger one mile.....	.01637
Total passenger earnings.....	50,896.64
Passenger earnings per mile of road.....	534.79143
Passenger earnings per train mile.....	9.081403
FREIGHT TRAFFIC—	
Number of tons carried of freight earning revenue.....	31,733.707
Number of tons carried one mile.....	2,535,948.884
Average distance haul of one ton.....	79.862
Total freight revenue.....	\$ 57,026.15
Average amount received for each ton of freight.....	1.795904
Average receipts per ton per mile.....	.02348
Estimated cost of carrying one ton one mile.....	.02099
Total freight earnings.....	57,026.15
Freight earnings per mile of road.....	509.16
Freight earnings per train mile.....	77.0571
PASSENGER AND FREIGHT—	
Passenger and freight revenue.....	\$ 110,690.91
Passenger and freight revenue per mile of road.....	988.31
Passenger and freight earnings.....	110,922.79
Passenger and freight earnings per mile of road.....	1.04395
Gross earnings from operation.....	115,337.33
Gross earnings from operation per mile of road.....	1,056.78187
Expenses.....	111,240.13
Expenses per mile of road.....	993.97
TRAIN MILEAGE—	
Miles run by passenger trains.....	91,377
Miles run by freight trains.....	74,005
Total mileage trains earning revenue.....	165,382
Grand total train mileage.....	165,382

REPORT OF RAILROAD COMMISSIONERS.

TRAIN MILEAGE—CONTINUED.

Mileage of loaded freight cars—north.....	140,770
Mileage of loaded freight cars—south.....	102,916
Mileage of empty freight cars—north.....	109,895
Mileage of empty freight cars—south.....	30,309
Mileage of empty freight cars in train.....	15
Average number of freight cars in train.....	10
Average number of loaded cars in train.....	4
Average number of tons of freight in train.....	60
Average number of tons of freight in each loaded car.....	7

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price per tie laid during point.
Oak.....	14,495	45
Elm.....	27,000	30
Total.....	41,495	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Bituminous coal—tons.	Hard wood— cords.	Soft wood— cords.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	2,138	34		2,180	91,377	47.383
Freight.....	4,315	66		4,380	74,005	118.370
Switching.....						
Construction.....						
Total.....	6,453	100		6,570	165,382	
Average cost at distributing point.....	\$ 1.65	\$ 1.65				
Oak wood figured 1,875 pounds per cord.						

BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.

ITEM.	Number.	Aggregate length—feet.	Minimum length—feet.	Maximum length—feet.
BRIDGES— Wooden.....	4	742	58	130
Total.....	4	742	58	130
Trestles.....	152	11,411	12	432
Tunnels.....	None			

Gauge of track, 3 feet; 112 miles.

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of propie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed dur- ing year.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	112.00						112.00			
Miles of yard track and sidings.....	112.50						112.50			
Total mileage operated (all tracks).....							224.50			

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of propie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed dur- ing year.	Total mileage operated, excluding rights.	Line operated under track age rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	100.00						100.00			
Missouri.....	12.50						12.50			
Total mileage operated (single track).....	112.50						112.50			

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of propie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed dur- ing year.	Total mileage operated, excluding rights.	Line operated under track age rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	100.00						100.00			
Missouri.....	12.50						12.50			
Total mileage owned (single track).....	112.50						112.50			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Derailments.....	1	1	1	1	1	1	1	1
Total.....	1	1	1	1	1	1	1	1

One employe squeezed between engine cab and tank at derailment of engine. No other damage done.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		THREEPASS-ING.		NOT THREE-PASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At stations.....	1	1	1	1	1	1	1	1
Total.....	1	1	1	1	1	1	1	1

One passenger injured by getting his finger caught in door jam of car at station through his carelessness.

CHARACTERISTICS OF ROAD.

We are improving the road each year, straightening, cutting hills, filling hollows, etc. As soon as possible will have a correct survey and profile made.

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

Miles of line.		OPERATED BY THIS COMPANY.		OPERATED BY ANOTHER COMPANY.		NAME OF OPERATING COMPANY.
Miles of wire.	Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Miles of line.	
117	118	119	120	121	122	Western Union Telegraph Company.

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS.....	Des Moines, Iowa, over Coon river bridge.....	Chicago, St. Paul & Kansas City Railroad.....	\$ 1,300.00	\$ 1,300.00
Total.....			\$ 1,300.00	\$ 1,300.00

STATE OF MASSACHUSETTS.
COUNTY OF HAMPSHIRE.

We, the undersigned, John C. Newton, Vice-President, and Theo. C. Sherwood, Assistant Treasurer, of the Des Moines & Kansas City Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JOHN C. NEWTON,

Vice-President.

THEO. C. SHERWOOD,

Assistant Treasurer.

Subscribed and sworn to before me this 3d day of October, 1892, by John C. Newton, Vice-President.

FRED. F. PARTRIDGE,

Notary Public.

Subscribed and sworn to before me this 7th day of October, 1892, by Theo. C. Sherwood.

H. M. MCFARLAND,

Notary Public, Polk County, Iowa.

SUPPLEMENTAL REPORT

OF THE

DES MOINES & KANSAS CITY RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1892.

Page 7. Attorneys in Iowa: Messrs. B. F. Kauffman and N. T. Guernsey, firm of Kauffman & Guernsey.	
Division Superintendent in Iowa: Theo. C. Sherwood.	
Page 11. Total mileage owned in Iowa, main line, single track.....	100
Grand total, Iowa mileage.....	100
Miles of yard track and sidings in Iowa.....	
Total mileage operated in Iowa.....	102
Page 17. Capital stock representing road in Iowa—	
Common.....	\$ 714,285.80
Total.....	\$ 714,285.80
Amount per mile of road (100 miles).....	7,142.85

Page 29.	Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately	1,346,056.17
	The actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting business	\$ 400,000.00
	*As an estimate, although a road that cannot earn interest on its debts and operating expenses really has no cash value.	
Page 35.	Net earnings per train mile, passenger trains, Iowa	90,814.65
	Net earnings per train mile, freight trains, Iowa	77,037.10
Page 45.	Operating expenses, per train mile, passenger trains, Iowa	41.42
	Operating expenses, per train mile, freight trains, Iowa	1.62-30
	Operating expenses, per mile of road, Iowa (160 miles)	1,078.90
	Taxes in Iowa	3,378.89
Page 63.	Average number of tons of freight in each car when shipped in car lots, estimated	10
	Average number of tons of freight in each car when shipped in less than car lots, estimated	7
Page 67.	Equipment used in State of Iowa or such proportion of the same as properly belongs to the operation of the road in Iowa—	
	1—Number of passenger cars	6
	2—Number of baggage, mail and combination express cars	4
	3—Number of box freight cars	70
	4—Number of stock cars	35
	5—Number of platform and coal cars	79
	6—Number of other cars	8
	9—Total number of cars	193
	10—Number of locomotives	7
Page 79.	Fencing in Iowa—	
	1—Miles of fencing on your road in Iowa, estimated	65
	2—Miles of unfenced road in Iowa, estimated	25
	3—Average cost per mile of fencing, estimated	\$ 150.00
	4—Total cost of same, estimated	19,500.00
	5—Miles of fencing built during the year	11½

STATE OF IOWA, 1892.

COUNTY OF POLK.

I, the undersigned, Theodore C. Sherwood, Superintendent and Acting General Manager of the Des Moines & Kansas City Railway Co., on my oath do severally say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said company; that I have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company, in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

THEODORE C. SHERWOOD.

Superintendent and Acting General Manager.

Subscribed and sworn to before me this 29th day of September, 1892.

N. T. GUERNSEY.

Notary Public.

ANNUAL REPORT

OF THE

MISSISSIPPI RIVER RAILROAD & TOLL BRIDGE COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?

The Mississippi River Railroad & Toll Bridge Company.

Date of organization?

Incorporated, Illinois, November 9, 1886.

Under laws of what government, state, or territory organized? If more than one, name all: give reference to each statute and all amendments thereof.

Under an act of congress entitled, "An act to organize the construction of a bridge and to establish the same as a post road," approved May 25, 1852, and has authority from the States of Iowa and Illinois to build such a bridge.

What carrier operates the bridge of this company?

Atchison, Topeka & Santa Fe Railroad Company.

ORGANIZATION.

NAME OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. Marvel	Chicago, Ill.	The Saturday next following the last Thursday in October, 1892.
J. I. Burr	Boston, Mass.	
J. D. Springer	Chicago, Ill.	
J. R. Morrison	St. Madison, Iowa	
Chas. H. Peters	St. Madison, Iowa	

Total number of stockholders at date of last election?

Six. In Iowa, two.

Date of last meeting of stockholders for election of directors?

October 31, 1891.

Give post office address of general office.

Chicago, Illinois.

Give post office address of operating office.

Topeka, Kansas.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	George C. Nagon.....	New York, N. Y.
President.....	A. Marvel.....	Chicago, Ill.
First Vice-President and General Auditor.....	J. H. Reichenbach.....	Boston, Mass.
Second Vice-President.....	A. A. Robinson.....	Topeka, Kas.
Third Vice-President.....	J. D. Sprigler.....	Chicago, Ill.
Secretary.....	D. L. Gallup.....	Chicago, Ill.
Treasurer.....	Geo. L. Goodwin.....	Boston, Mass.
Assistant Treasurer.....	Geo. E. Peck.....	Topeka, Kas.
General Solicitor.....	J. J. McCook.....	New York, N. Y.
General Counsel.....	L. C. Deming.....	Boston, Mass.
Assistant Secretary.....	E. Hilder.....	Topeka, Kas.
Comptroller.....	John P. Whitehead.....	Chicago, Ill.
Auditor.....	Geo. B. Howard.....	Chicago, Ill.
Assistant General Auditor.....	H. K. Gillett.....	Topeka, Kas.

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

NAME.	TERMINALS.		By what company operated.	Under what kind of contract operated.	Miles of line.
	FROM—	TO—			
Mississippi River Railroad & Toll Bridge Company.....			In Iowa		10
			In Illinois.....		54
Total mileage.....					64

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount due during year.	Amount paid during year.
Mortgage bonds.....	\$ 650,000.00	\$ 650,000.00	\$	\$
Total.....	\$ 650,000.00	\$ 650,000.00	\$	\$

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 145.67
Due from solvent companies and individuals.....	48,711.72
Total.....	\$ 48,857.39

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1892.

Balance—cash assets.....	\$ 48,857.39
Total.....	\$ 48,857.39

Note.—See notation under heading "Cost of Road, Equipment, and Permanent Improvements."

CAPITAL STOCK.

CAPITAL STOCK.—	DESCRIPTION.	Number of shares authorized.	Par value of shares.	Total par value authorized.	Total amount issued and paid out.	Total amount standing.	Amount paid during year.	Amount due during year.	Amount paid during year.
Common.....		10,000	\$ 100.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$	\$	\$
Total.....		10,000	\$ 100.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$	\$	\$

The stock has been issued, and under the laws of the State of Illinois is payable in such installments and at such time or times as shall be determined by the directors or managers. No installment has yet been called for.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.	Date of issue.	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	When payable.	Rate.	Amount paid during year.	Amount due during year.
First mortgage registered 6 per cent bonds.....		Sept. 1, 1887	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	6 Mar and Sept.	\$	\$	\$
Total.....			\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00				

RECAPITULATION.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To bridge.	To other proper ties.	Miles.	Amount.	
Capital stock.....	\$ 1,000,000.00	\$ 1,000,000.00	\$ .....	.....	\$ .....
Bonds.....	650,000.00	650,000.00	.....	.....	.....
Total.....	\$ 1,650,000.00	\$ 1,650,000.00	.....	.....	\$ .....

COST OF ROAD EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in operating expenses.	NOT INCLUDED IN OPERATING EXPENSES.				
		Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way.....	\$	\$	\$	\$ 1,718.80	.....	.....
Grading and bridges and culvert masonry (Bridges and trestles.)	572,204.04	.....	.....
Rails.....	3,163.15	.....	.....
Buildings, furniture and fixtures.....	290.99	.....	.....
Engineering expenses.....	17,138.36	.....	.....
Telegraph line.....	1,217.24	.....	.....
Other items.....	2,811.98	.....	.....
Total construction.....	\$	\$	\$	\$ 603,142.61	.....	.....
Grand total cost construction, equipment, etc.....	\$	\$	\$	\$ 603,142.61	.....	.....
Total cost construction, equipment, etc.—State of Iowa.....	\$	\$	\$	\$

* Iowa proportion not obtainable.

The "Cost of Road, Equipment and Permanent Improvements" includes cost to September 30, 1889, only. Cost subsequent to that date is included in the report of the Atchison, Topeka & Santa Fe Railroad Company, owing to the practical consolidation effected by the reorganization of the Atchison, Topeka & Santa Fe Railroad Company as of October 1, 1889.

INCOME ACCOUNT.

Operated by the Atchison, Topeka & Santa Fe Railroad Company as part of the through line between Chicago and Kansas City. The Atchison, Topeka & Santa Fe Railroad Company agreeing to pay the interest on first mortgage bonds and all expenses and taxes incurred in the operation of the bridge.

EARNINGS FROM OPERATION—STATE OF IOWA.

Operated by Atchison, Topeka & Santa Fe Railroad Company as part of the through line between Chicago and Kansas City, the Atchison, Topeka & Santa Fe Railroad Company agreeing to pay the interest on first mortgage bonds and all expenses and taxes incurred in the operation of the bridge.

MILEAGE.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED IN STATISTICAL RECORD.		Branches and spurs.	Line of property.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, including trackage rights.	Line operated under trackage rights.	RAIL.	
	Main line.									Iron.	Steel.
Illinois.....
Iowa.....
Total mileage owned (single track).....											
BRIDGES, TRESTLES, TUNNELS, ETC.—STATE OF IOWA.											
ITEM.	Number.	Aggregate length—feet, in.	Minimum length—feet, in.	Maximum length—feet, in.	ITEM.		Number.	Height of lowest face of rail—feet, in.			
					OVERHEAD HIGHWAY CROSSING—Trestles.						
BRIDGES—			
Iron.....			
Steel.....			
Total.....	1	3,238.8	.....	.....	.....	.....	.....	.....

REPORT OF RAILROAD COMMISSIONERS.
COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Cost of road				\$ 601,142.61	\$	
Cash and current assets				48,867.39		
Grand total				\$ 650,000.00	\$	
See "Cost of Road, Equipment and Permanent Improvements."						

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	JUNE 30, 1891.		JUNE 30, 1892.		YEAR ENDING JUNE 30, 1892.	
	Item.	Total.	Item.	Total.	Increase.	Decrease.
Funded debt				\$ 650,000.00	\$	
Grand total				\$ 650,000.00	\$	
See "Cost of Road, Equipment and Permanent Improvements."						

CONTRACTS, AGREEMENTS, ETC., AFFECTING BUSINESS WITHIN STATE OF IOWA.

Under an agreement dated July 1, 1888 (and which for convenience is stated here), between this company, the Sibley Bridge Company, Atchison, Topeka & Santa Fe Railroad Company, In Chicago; the Chicago, Santa Fe & California Railway Company, and the Atchison, Topeka & Santa Fe Railroad Company, all of these properties are operated as one line by the Atchison, Topeka, & Santa Fe Railroad Company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What land mortgaged.	What securities mortgaged.
	FROM—	TO—	MILES.				
1st mortgage registered, 5 per cent bonds.	Bridge and Approaches at Ft. Madison, Iowa		61				

STATE OF ILLINOIS.
COUNTY OF COOK, 1892.

We, the undersigned, A. Manvel, President, and Geo. B. Howard, Auditor, of the Mississippi River Railroad & Toll Bridge Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

A. MANVEL, President.
GEO. B. HOWARD, Auditor.

Subscribed and sworn to before me this 7th day of October, 1892.

EDWIN O. FAULKNER,
Notary Public.

ANNUAL REPORT

OF THE

DES MOINES UNION RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1892.

HISTORY.

Name of common carrier making this report?
Des Moines Union Railway Company.
Date of organization?
January 7, 1888.
Under laws of what government, state, or territory organized? If more than one, name all:
give reference to each statute and all amendments thereof.
State of Iowa.
If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.
Not consolidated.
Date and authority for each consolidation?
None.
If a reorganized company, give name of original corporation, and refer to laws under which it was organized.
None.
What carrier operates the road of this company?
Des Moines Union Railway Company.

ORGANIZATION.

NAME OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. C. Hubbell	Des Moines, Iowa	January 7, 1893.
F. M. Hubbell	Des Moines, Iowa	January 7, 1893.
H. D. Thompson	Des Moines, Iowa	January 7, 1893.
A. N. Deussen	Des Moines, Iowa	January 7, 1893.
A. B. Cummins	Des Moines, Iowa	January 7, 1893.
G. M. Dodge	New York, N. Y.	January 7, 1893.
L. M. Martin	Des Moines, Iowa	January 7, 1893.
Chas. M. Hayes	St. Louis, Mo.	January 7, 1893.

Total number of stockholders at date of last election?

Twelve.

Date of last meeting of stockholders for election of directors?

January 17, 1892.

Give post office address of general office.

Des Moines, Iowa.

Give post office address of operating office.

Des Moines, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	P. C. Hubbell	Des Moines, Iowa.
First Vice-President	A. B. Cummings	Des Moines, Iowa.
Secretary	F. M. Hubbell	Des Moines, Iowa.
Treasurer	H. D. Thompson	Des Moines, Iowa.
General Solicitor	A. B. Cummings	Des Moines, Iowa.
Attorney at Law	A. B. Cummings	Des Moines, Iowa.
Assistant Auditor	Chas. Seely	Des Moines, Iowa.
General Superintendent	Horace Seely	Des Moines, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road owned.	Miles of line for each road leased.
	FROM—	TO—		
Des Moines Union Railway Co.	Des Moines	Des Moines	2.7	2.7
Total mileage operated			2.7	2.7

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount paid during year.
Mortgage bonds	\$ 511,000.00	\$ 511,000.00	\$ 25,666.66	\$ 25,666.66
Total	\$ 511,000.00	\$ 511,000.00	\$ 25,666.66	\$ 25,666.66

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.	
Cash	1,926.35
Bills receivable	19,118.48
Total	\$ 21,044.83
Materials and supplies on hand, \$8,800.80.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1902.

Audited vouchers and accounts	\$ 11,311.94
Wages and salaries	8,450.15
Balance—cash assets	1,322.51
Total	\$ 21,084.60

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To rail-road.	To other transportation.	Miles.	Amount.
Capital stock	\$ 400,000.00	\$ 400,000.00		144	\$ 144.15
Bonds	\$ 111,000.00	\$ 111,000.00		180	\$ 180.25
Total	\$ 511,000.00	\$ 511,000.00		324	\$ 324.40

CAPITAL STOCK.

DESCRIPTION.	Number of shares authorized.	Part value of shares issued during year.	Cash realized on amount issued during year.	Total number of shares issued.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
						Amount.	Date.
Capital Stock—Common	20,000	\$ 100,000	\$ 100,000	20,000	\$ 100,000		
Total	20,000	\$ 100,000	\$ 100,000	20,000	\$ 100,000		

MANNER OF PAYMENT FOR CAPITAL STOCK.

Issued for Cash—Common

FUNDED DEBT.

MORTGAGE BONDS, MECHANICALS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	Date of issue.	When due.	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued during year.	Total number of shares issued.	Total amount issued and outstanding.	INTEREST.	
									Amount paid during year.	Amount due during year.
First mortgage bonds	Nov. 1, 1901	Nov. 1, 1911	\$ 511,000.00	\$ 511,000.00	\$ 511,000.00	\$ 25,666.66	20,000	\$ 100,000	\$ 25,666.66	\$ 25,666.66
Total			\$ 511,000.00	\$ 511,000.00	\$ 511,000.00	\$ 25,666.66	20,000	\$ 100,000	\$ 25,666.66	\$ 25,666.66

REPORT OF RAILROAD COMMISSIONERS.

OPERATING EXPENSES.

ITEM.	Chargeable to freight traffic.	Chargeable to passenger traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 1,736.46		\$ 1,736.46
Repairs of rails	4,181.41		4,181.41
Repairs of ties	14,904.06		14,904.06
Repairs of bridges and culverts	921.75		921.75
Repairs of fences, road-crossings, signs, and cattle guards	2,154.10		2,154.10
Repairs of buildings	5,256.46		5,256.46
Other expenses			
Total	\$ 38,803.69		\$ 38,803.69
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 2,401.56		\$ 2,401.56
Shop machinery, tools, etc.	1,867.75		1,867.75
Other expenses	3,005.59		3,005.59
Total	\$ 7,264.90		\$ 7,264.90
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men ..	\$ 12,288.39		\$ 12,288.39
Fuel for locomotives	6,541.58		6,541.58
Water-supply for locomotives	1,803.47		1,803.47
All other supplies for locomotives	422.54		422.54
Wages of switchmen, flagmen, and watchmen ..	14,149.34		14,149.34
Wages of station agents, clerks, and laborers ..	26,282.47		26,282.47
Loss and damage	140.30		140.30
Injuries to persons	294.40		294.40
Other expenses	14,810.09		14,810.09
Total	\$ 77,861.52		\$ 77,861.52
GENERAL EXPENSES—			
Salaries of officers	\$ 1,606.82		\$ 1,606.82
General office expenses and supplies	268.90		268.90
Insurance	422.35		422.35
Legal expenses	103.99		103.99
Stationery and printing			
Total	\$ 3,394.75		\$ 3,394.75
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 38,803.69		\$ 38,803.69
Maintenance of equipment	7,264.90		7,264.90
Conducting transportation	77,861.52		77,861.52
General expenses	3,394.75		3,394.75
Grand total	\$ 127,866.77		\$ 127,866.77

DES MOINES UNION RAILWAY COMPANY.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1891.	Total cost to June 30, 1892.	Cost per mile.
	Included in oper- ating expenses.	Charged to income ac- counts for permanent improve- ments.	Charged to construc- tion or equipment	NOT INCLUDED IN OP- ERATING EXPENSES.			
CONSTRUCTION—							
Real estate	\$ 31,107.38				\$ 31,107.38		1,132.12
Bridges and trestles	14,904.06				14,904.06		5,353.28
Rails	1,736.46				1,736.46		63.17
Ties	4,181.41				4,181.41		1,548.60
Buildings, furniture and fixtures		7,000.00			7,000.00		2,592.50
Purchase of construct- ed road					911,000.00	911,000.00	185,239.33
Total construction	\$ 20,912.55	\$ 30,107.38			\$ 911,000.00	\$ 970,019.93	\$ 300,749.33
EQUIPMENT—							
Locomotives	\$ 9,000.64				\$ 17,000.00	\$ 20,000.64	\$ 9,653.30
Floating equipment					17,000.00	20,000.64	9,653.30
Total equipment							
Grand total cost const., equip., etc.	\$ 20,912.55	\$ 47,108.92			\$ 928,000.00	\$ 990,110.57	\$ 210,412.53
Total cost const., equip., etc.—Iowa						\$ 990,110.57	\$ 210,412.53

STATE OF IOWA,
COUNTY OF POLK.

We, the undersigned, F. C. Hubbell, President, and H. D. Thompson, Treasurer, of the Des Moines Union Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. C. HUBBELL,
President.

H. D. THOMPSON,
Treasurer.

Subscribed and sworn to before me this 14th day of October, 1892.

C. HUTTENLOCHER,
Notary Public.

SUPPLEMENTAL REPORT

OF THE

DES MOINES UNION RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1902.

Page 7. Attorneys in Iowa— Cummins & Wright, Division superintendents for Iowa— Horace Seely.	
Page 11. Total mileage owned in Iowa, main line, single track.....	2.7
Grand total, Iowa mileage.....	2.7
Miles of yard track and sidings in Iowa.....	10.9
Total mileage operated in Iowa.....	12.7
Page 17. Capital stock representing road in Iowa— Common.....	\$ 406,866.00
Total.....	\$ 406,866.00
Amount per mile of road (2.7 miles).....	148,148.36
Number of shares.....	4,000
Number of shares held in Iowa.....	3,500
Number of stockholders in Iowa.....	6
Page 19. Funded debt representing road in Iowa.....	\$ 511,000.00
Page 23. Cost of the property in Iowa; if belonging to more than one corporation, owned, leased or operated, the cost of each separately *.....	\$ 967,775.00
* In bonds and stock.	
Operating expenses, per mile of road, Iowa (2.7 miles).....	4,734.29
Taxes in Iowa.....	3,817.56
Interest on bonded debt in Iowa.....	25,000.00
Page 67. 10—Number of locomotives.....	3

STATE OF IOWA,
COUNTY OF POLK, ss.

We, the undersigned, A. B. Cummins, Vice-President, and H. D. Thompson, Treasurer, of the Des Moines Union Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said company; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

A. B. CUMMINS,
Vice-President.
H. D. THOMPSON,
Treasurer.

Subscribed and sworn to before me this 3d day of November, 1902.

C. HUTTENLOCHER,
Notary Public.

ADJUSTMENT OF COMPLAINTS.

ADJUSTMENT OF COMPLAINTS.

ELGIN CANNING COMPANY, ELGIN, IOWA.

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RY. CO., CHICAGO, ST. PAUL & KANSAS
CITY RY. CO.

Failure to furnish cars.

Complaint filed December 16, 1891.

December 16, 1891, the Elgin Canning Company complained to the Commission that they were unable to obtain cars from respondent companies for the shipment out of the product of their factory; that about December 3, "We ordered from the Burlington, Cedar Rapids & Northern agent here five Chicago, St. Paul & Kansas City box cars for shipment of canned goods to St. Paul. We supposed we would receive the cars in due time, but the agent now informs us that the Chicago, St. Paul & Kansas City Railway refuses to send us any cars, and the Burlington, Cedar Rapids & Northern Railway refuses, also, to permit their cars to go over the Chicago, St. Paul & Kansas City road. We sold these goods for prompt delivery, and the buyers are constantly urging shipment, and we are at a loss to know what to do in the matter."

A copy of complaint was sent each of the respondents, and Mr. Cassidy, Division Freight Agent of the Chicago, St. Paul & Kansas City Railway, communicated with by telephone, who said he would wire his company at St. Paul.

On December 23, complainant writes the Board:

We are in receipt of yours of 23d inst. We are also in receipt of a letter from Mr. Stohr, General Freight Agent and Car Service Agent of Chicago, St. Paul & Kansas City Railroad, in which they assert that no demand had been made on them by the Burlington, Cedar Rapids & Northern for cars for our business. We are also in receipt of a letter from Mr. C. D. Ives, and are now getting all the cars we need, and getting them prompt. From what we can learn we are of the opinion that the fault has been with Mr. Ward, Train Dispatcher of the Burlington, Cedar Rapids & Northern, as their agent has a message on file from him saying that the Chicago, St. Paul & Kansas City Railway Company had refused the cars, which we think now was the case.

The matter has now been righted, and we thank you for your kind and prompt attention to the matter.

The complaint having been satisfactorily adjusted, the case is closed.

Des Moines, Iowa, January 7, 1892.

CITIZENS OF OTHO, IOWA,

VS.

MINNEAPOLIS & ST. LOUIS RAILWAY,
(W. H. TRUESDALE, Receiver.)*Inadequate station facilities.*

Filed December 23, 1891.

December 23, 1891. D. Fortney and others of Otho, complained to the Commissioners that the station facilities at that point were not such as the public were entitled to, and accompanied the complaint with affidavits setting forth the actual condition of the station and its management. We quote:

Mrs. A. Johnson, being duly sworn, testified as follows: "I reside in Otho township, Webster county, Iowa. I frequently come to Fort Dodge on business and take the train at Otho station. There is no accommodation whatever at the depot, no fire, but the door is left open and no agent there. We pay our fare to the conductor on the cars. The waiting room at Otho is very dirty and not fit for anyone to sit down there. We cannot buy any tickets at the station. There is no agent there nor hasn't been any there to my knowledge for four or five months. Passengers are obliged when waiting for the train to stand in the cold. Also when passengers arrive in the evening there is no fire or accommodation which should be at a railroad depot."

W. H. Truesdale, Receiver, was at once furnished with a copy of the complaint, and December 30, replied as follows:

Referring to yours of the 23d inst., enclosing complaint of certain citizens of Otho, Iowa, as to our depot facilities at that point, would say that so far as I am aware the matter of insufficient depot facilities at Otho has not previously been brought to our attention.

Upon looking up the matter and the amount of business we are transacting there I do not hesitate to say that we should furnish an agent at that point and keep our depot open and warmed and lighted for the accommodation of the traveling public, and we will arrange to put an agent there as soon as possible. I have instructed our people to take up the matter and arrange it at once.

January 7, 1892, complainant, D. Fortney, writes the Commission and says:

I am glad to say we have an agent here now, that came yesterday, much to the satisfaction of all interested. The railway company has put in a telegraph instrument and we will now have an agent and telegraph office also. Thanks for your help; the citizens join with me in this expression.

Complaint satisfied and case closed.

Des Moines, Iowa, January 7, 1892.

BARBER MEDICINE COMPANY, DAVIS
CITY, IOWA,

VS.

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.*Loss of goods in transit.*

Complaint filed January 5, 1892.

January 4, 1892, the Barber Medicine Company, of Davis City, Iowa, complained that on November 17, 1891, it had one carboy oil vitrol broken while being unloaded from the cars at Davis City, by the respondent company, and that said company failed to make settlement of the claim for damages, \$4.98.

The company was duly notified of the complaint and at once promised investigation.

February 13, 1892, the complainant writes to this office that the claim was settled by the company in full, January 21, 1892.

Case closed.

Des Moines, Iowa, February 17, 1892.

A. HUNNA, ABINGDON, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.*Overcharge.*

Complaint filed January 19, 1892.

Mr. A. Hunna, now of Abingdon, Iowa, addressed a communication to the Commissioners in which he states: "I hired an old box car of the agent of the E. & T. Railroad at Sullivan, Ind., the 4th day of November for \$64.40 to carry my goods to Fairfield, Iowa, taking a receipt for the money paid, also a statement that I should receive my goods without further cost. The goods came by way of St. Louis, then up to Fairfield on the Rock Island. The agent at Fairfield charged me \$9.00 more, but said he would get the money back for me. Now, after three months, if I say anything about it I am laughed at and treated with contempt. I ask is there no way in this Christian land to get it back without paying more than it is worth?"

After some correspondence in regard to the alleged overcharge, General Manager St. John replied, substantially, that the rate was quoted on the shipment from Sullivan, Ind., to Fairfield, Iowa, at \$64.40, based on the rate of 15 cents per hundred pounds from East St. Louis to Fairfield, Iowa. This company, in quoting the rate, used class "C" rate of 13 cents per hundred for the haul up to East St. Louis, thus causing an overcharge of \$4.00. We quoted the rate from East St. Louis to Fairfield, as published by the St. Louis, Keokuk & Northwestern Railroad and Chicago, Rock Island & Pacific jointly, at 15 cents, but we delivered the shipment to the Wabash Railroad at East St. Louis, whose rate to Fairfield, Iowa, by Helknap is 17 1/2 cents per hundred, thus causing an overcharge of \$5.00, or a total of \$9.00. Voucher has been sent for this amount.

This complaint is closed.

Des Moines, Iowa, March 16, 1892.

CITIZENS OF OTRANTO, IOWA,

VS.

CHICAGO, MILWAUKEE, & ST. PAUL RY. CO.

Station facilities.

Complaint filed December 6, 1891.

The citizens of Otranto, Mitchell county, by F. R. Wilder, complained of the inadequacy of the station facilities at that place and alleged that "some fifteen or

sixteen years ago the citizens of that community raised money by subscription and purchased fifteen acres of land adjoining the right of way of the Chicago, Milwaukee & St. Paul Railway Company at that station. The land was deeded to the above railway company on their promising to build and maintain a suitable depot at that station. The railroad company's promise was a verbal one, through their then superintendent of their road at Mason City, and this promise has never been fulfilled. About six years ago (after repeated petitions had been made to them) the railway company placed an agent at this station and since that time they have had a 'hand-car house' which is used as an office, waiting room and freight room. The depot accommodations are a disgrace to the railroad company and an insult to this community. It is conceded (even by railroad men) that there are more passengers get on and off trains at this station than at any other station on the line between here and Mason City. We claim that we are entitled to first class accommodations from the railroad company."

To this complaint the company replied substantially that "the present buildings at that station are in every way comfortable and sufficient in size for the passenger business that is done there. That it sometimes happens that we are a little short of freight room and we have concluded to extend that part of the building another season."

Replying to the statement of the company that "the present buildings are in every way comfortable," etc., complainant, Wilder, contended that "by actual measurement the company has a room 9x11 feet and less than six feet high for a waiting room, baggage and freight room, with a large stove in the center, besides a set of platform scales. That it frequently happens that there is scarcely standing room for parties wishing to take trains. That the people donated lands for the station worth \$450 to \$500 with the understanding that a suitable depot was to be constructed."

On May 11, 1892, the complainant advised the Commissioners that that the company had constructed a very nice little depot, which, though small, would accommodate the business very well and that the citizens of Otranto seem to be satisfied.

Case closed.

Des Moines, Iowa, May 17, 1892.

CITIZENS OF WAUKON, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Complaint filed April 2, 1892.

*Inadequate passenger train service on
Waukon Branch.*

DECISION OF COMMISSIONERS.

The subject of additional train service on the Waukon branch of the Chicago, Milwaukee & St. Paul Railway Company has been considered by the Board for some months in the expectation that some plan might be devised that would meet the need of Waukon and vicinity without materially increasing the cost of operating this branch. An engine and crew makes a trip and return over this branch daily, the length being twenty-three miles, or the trip from Waukon

Junction to Waukon and return of forty-six miles each day. It was conceded by the management of the road that twice this mileage would be less than one engine and train might reasonably be expected to run in a day. There are inconveniences to the traveling public in the present service. Passengers leaving Chicago for Waukon by the night trains are compelled to wait at Waukon Junction from 9 A. M. to 2:45 P. M., a most uncomfortable place to wait, and conductors are not allowed to give stop over tickets either at Dubuque or McGregor, where business might be transacted and where the passenger might at least pass the time with comfort or advantage to himself. Passengers from the west are also required by the present management to lose many hours time in reaching Waukon.

The Commissioners' first attempt to get from the railway company a schedule that would double the branch with the same train, without success. They asked the citizens of Waukon to frame a schedule that would suit them, using the present equipment, with the same result. They attempted to frame a schedule themselves which neither suited the company nor the people of Waukon. From correspondence with citizens of Waukon, whose interests seem to be conflicting, they are led to the conclusion, for the present at least, that if the train as now run makes its card time punctually that this is as satisfactory to all parties as any service that does not involve additional equipment, having reached this conclusion from the papers submitted to them, representing the views of all parties interested. They have decided for the present to not interfere with the train service.

Des Moines, Iowa, November 30, 1892.

CITIZENS OF DENISON, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Inadequate passenger train service.

Complaint filed March 30, 1892.

On March 30, 1892, Eugene Gulick and thirty-two other citizens and business men of Denison, Crawford county, petitioned the Commissioners for an order requiring the respondent, the Chicago & Northwestern Railway Company, to stop the east bound passenger train known as No. 6, or the Denver Limited, at that station regularly to discharge and receive passengers.

To sustain such petition complainants stated substantially that there are only two other through passenger trains going east that stop at this station, one leaving here at 2:35 P. M. and the other at about 10:36 P. M., both of which are slow trains, consuming eighteen hours between Council Bluffs and Chicago. That said trains leave at such an hour as to be inconvenient to passengers here, and arrive at Chicago at equally undesirable hours. No. 6, or the Denver Limited, leaves here at about 7:35 P. M., is a fast train and arrives at Chicago at a reasonable hour in the morning, enabling our citizens and business men to transact business in Chicago without unreasonable delays. That this train for many years has been the train generally patronized by our people in making the trip to Chicago and all points east, but that recently the company have refused to stop the train excepting to a favored few, who were about to go on the Chicago & Milwaukee railroad and reported such fact to the management of the company. That Denison is the most important business station along the line of respondent's road upon the

Missouri slope and the county seat of Crawford county, and that the Chicago & Northwestern railroad tracks run through seven out of our twenty townships, and that the train referred to makes no stop at any station within this county. That this train is more important to Denison than to county seats east of here because of the hours at which other trains can be taken. That the stopping of this train No. 6 would not be to the disadvantage of said railway company, because it would not delay the train more than five minutes to make the stop. Said train regularly stops at Carroll and east of said station becomes a night train.

The petition was transmitted to General Manager Whitman, who replied that a new time schedule would probably be put into effect in the immediate future and that if possible it would be arranged to have No. 6 stop at Denison. On May 2d, Henry A. Cook, one of the petitioners, informed the Commissioners that a new time card had been promulgated under which the Denver Limited stopped at Denison, both east and west.

Case closed.

Des Moines, Iowa, May 17, 1892.

JOHN W. SCHELL, AND OTHERS, GRAHAM,
IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY.

Station facilities.

Complaint filed April 23, 1892.

On April 23, 1892, a petition was filed in the office of the Railroad Commissioners, signed by John W. Schell and twenty-six others, citizens of Johnson county, residing in the vicinity of Graham, a flag station on the line of the Burlington, Cedar Rapids & Northern Railway, about five miles northeast of Iowa City, asking that they be allowed the privilege of putting in stock pens and a chute for loading stock and an extra switch if one should be required at Graham, the petitioners agreeing to furnish the lumber for the pens and chute and erect the same free of expense to the railroad company. On Tuesday, May 10th, the Commissioners, with Mr. Ives, President, and Mr. Williams, Superintendent, of the road, met the petitioners at this station, and it was then agreed by the company that the facilities for loading and shipping stock might be put in on the terms proposed.

The officers of the company agree that the petitioners may erect these facilities for loading stock on the west or side track now in, and may change the highway to the east side of the track if desired. This being all that is asked the case is closed.

Des Moines, Iowa, May 26, 1892.

J. S. WILSON, HILL'S SIDING, IOWA.

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY.

Asking for station.

Complaint filed December 29, 1891.

DECISION OF COMMISSIONERS.

On December 26, 1891, J. S. Wilson addressed a communication to the Board, in which he complains that the Burlington, Cedar Rapids & Northern Railway Company has refused to furnish him cars in which to transport grain to Peoria, wood to Iowa City, and permission to put in scales and build cribs on company's ground; he alleges also unjust discrimination against individuals and the locality and he asks the Board to consider the request to establish a billing station at this point, it now being a flag station.

Hill's Siding is intermediate between Iowa City and Riverside, which are distant from each other fourteen miles. A post office and store are located there and a side track on which cars have for years been switched to be loaded. There is a platform for passengers and tickets are sold at the store. Cars have been ordered from Cedar Rapids and Iowa City and usually billed from the latter place and when cars are wanted at other places they can not be had there. Johnson county has within a year built a bridge over the Iowa River at this place and made accessible a large section of country east of the river, so that with ordinary facilities considerable business may be done there. He has asked permission to put in scales and cribs on the company's grounds and has been refused for the reason that the company had no land for that purpose and did not propose to buy any.

In reply to the complaint Mr. Ives, President of the railway company, states that generally the allegations are true except that of discrimination in furnishing cars; that during the fall of 1891 cars were scarce and this place as well as others had to wait for them. He says that the present facilities are all that the situation will justify, that to purchase ground, build a depot and pay an agent would cost more than the receipts of the station; the matter has been considered repeatedly and always with the conclusion that it would not justify the expense.

On May 10th, the Commissioners with Mr. Ives and Williams, President and Superintendent of the railway, spent an hour at the place, meeting a large number of citizens; the advantages of the location were fully discussed and the requirements for a station reasonably sustained.

The Commissioners reached the following conclusion:—That the reasonable accommodation to the public require: first, that the distance was about right from Iowa City and Riverside for a station; second, that while the amount of produce shipped there would not be large and might not materially increase the tonnage of the road, it would be of great advantage in the marketing of crops to the people in this vicinity, and would afford facilities to which they are reasonably entitled; third, that the expense of obtaining proper ground for the purpose should be borne by the parties interested in the station, and that when thus deeded to the company, it should put in necessary sidings and station house and maintain an agent there for the transaction of business, and the respondent company is hereby informed that it is required to establish such a station within ninety (90) days from the time the necessary grounds are deeded to the company.

Des Moines, Iowa, June 8, 1892.

WM. COCHRAN AND OTHERS, ELMIRA,
IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY COMPANY.

Complaint filed January 29, 1892.

Station.

DECISION OF COMMISSIONERS.

On January 28, 1892, Wm. Cochran and fifty-one others filed a petition in the office of the Railroad Commissioners, which states that Elmira is at the junction between the Clinton and Iowa City divisions and the main line of the Burlington, Cedar Rapids & Northern Railway, and that shipping facilities at this place would accommodate a great number of people and be of great advantage to the public. The petition states that the company refuses to receive or discharge freight at this point and an order from the Board is requested making this a receiving and shipping station. The petition further states that a public highway located and open, running north and south, crossing the railroad near the west end of the station house has not been opened across the track, the company refusing to make the proper crossings. It asks an order requiring this to be opened.

The petition was submitted to Mr. Ives, President of the Burlington, Cedar Rapids & Northern Railway Company, who on February 2d, replied that the matter of putting in the highway crossing had for some time been in the courts and the decision was that it must be opened, consequently it would be done. This disposes of the crossing.

With regard to making a shipping station he replies that Elmira was made a station for the transfer of business from the different divisions of the road and that ample facilities for shipping are given the public at Oasis, one and one-half miles south, and at Morse two and seven-tenths miles north, or the two stations either side are but four miles apart and afford all the facilities for business that any railway company should be required to furnish the public. To make this a shipping point would interfere with the purpose for which the station was intended and would involve a considerable outlay in constructing tracks, and additional land, and would not increase the earnings of the company. Whatever was done here would be taken from the stations on either side which the company would still be compelled to maintain.

On May 10, 1892, the Commissioners went to Elmira and met a number of the petitioners and also Mr. Ives, President and Mr. Williams, Superintendent, of the railway. Nothing was developed at this meeting except a better understanding of the situation, the questions to be settled being limited and the facts not disputed.

Mr. Matthew Cochran, one of the complainants, sends a condensed statement of the situation. He says, first, we have a station; second, a full force of men are employed and the additional business would not require an increase of force; third, all local trains stop there; fourth, the grain and stock must be hauled a extra distance of from two to four miles and then hauled back, stock after remaining a long time on the sidings shrinking in weight; sixth, building material is hauled through Elmira by rail and has to be brought back by teams; seventh, there is a belief among the farmers that there is a combination between grain buyers at the stations of Morse and Oasis; eighth, they believe that a great deal of

traffic is lost to the company by lack of this station; ninth, Mr Cochran has offered the company free of cost land to put in side tracks parallel to those now in for the purpose of shipping grain and stock.

It is perhaps not necessary to state that were this a new question without complication, parties asking for a new station between two stations four miles apart, the request would not be considered by the Commissioners, four miles being less than would be regarded as the limit of reasonable distance.

It is claimed by the petitioners, and seems to be admitted by the railroad officers, that it would not require any additional force to that now employed to take care of the shipments in and out of Elmira, if it was made a full shipping station. The extra cost then would be confined to the additional land required and the extra tracks, stock yards, etc. The land Mr. Cochran proposes to give, so that the remaining cost would be, as estimated by the Superintendent, about one thousand dollars.

The question is narrowed down to this. Having furnished this region all the facilities that could reasonably be asked in the line of shipment, should the company be required to expend the amount required in addition for the greater convenience of the petitioners, when practically the two stations now established would handle it all. The amount involved is not large and the convenience to people living in the vicinity considerable.

The Commissioners are of the opinion that the citizens in the vicinity desiring the additional facilities, should furnish the land and do the grading required, and the Burlington, Cedar Rapids & Northern Railway Company hereby is informed that within sixty days after the land is deeded and the grading completed that in order to promote the convenience and accommodation of the public, the Board adjudges it to be proper for the company to lay suitable side tracks and construct stock yards on the land furnished, and receive and discharge all freight tendered at Elmira Junction.

Des Moines, Iowa, June 8, 1892.

CITIZENS OF ELMIRA, IOWA.

vs.

BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY COMPANY.

Supplemental decision.

Complaint filed January 29, 1892.

On June 8, 1892, the Commissioners decided in the complaint of *Citizens of Elmira vs. the Burlington, Cedar Rapids & Northern Railway Company* that "the citizens in the vicinity desiring the additional facilities should furnish the land and do the grading required and that the Burlington, Cedar Rapids & Northern Railway Company is hereby informed that within sixty days after the land is deeded and the grading completed, * * * the Board adjudges it to be proper for the company to lay suitable side tracks and construct stock yards on the land furnished and receive and discharge all freight tendered at Elmira Junction."

The decision seemed to be satisfactory to the complainants and was acquiesced in by the railway company. On July 5th, Matthew Cochran, the owner of the land at Elmira, addressed a letter to Mr. Ives, President of the company, saying "that the citizens of Elmira were ready to deed land for side track and stock yard purposes and grade the tracks," and asked him to locate the place that would be most convenient. On August 5th, in reply to a letter from the Board, Mr. Ives says: "We propose to put in the side track and open the station for freight business as soon as deed for the additional ground needed is received and grading for track is completed." On August 15th, Mr. Cochran addressed a letter to the Board saying that the deed of the land which the railroad company asked him to execute was for a strip one hundred and fifty feet in width and eighteen hundred feet long, and regarding the demand as unreasonable, he had returned the deed. In lieu of this Mr. Cochran proposes to give the company for station purposes a strip of land sixteen or twenty-five feet wide and seven hundred or eight hundred feet long, and in addition an half acre for stock yards. The situation at Elmira is exactly as it was when the original request for shipping facilities was made. It becomes necessary, if a station is to be established at that point, for the Board to determine how much land is required for the present and prospective traffic of the road.

It is difficult to determine what importance may attach in the future to this junction point should it be opened for general traffic in competition with Morse and Graham, and any provision should be liberal enough to cover future contingencies, such as room for grain warehouses, coal supplies and all those demands for business that belong to roads in Iowa.

A comparison with the room that railway companies take and claim they need at stations generally in the State, even where they pay for the land, leads to the conviction that the strip of land that the railroad company requires is not unusual or unreasonable, and the Board will not insist on the order for the station until the land is furnished and the other conditions complied with.

Des Moines, Iowa, December 7, 1892.

CITIZENS OF SEYMOUR, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Transfer track.

Complaint filed March 29, 1892.

On March 29, 1892, Geo. W. Harbert, R. O. Allison, D. F. Carter and forty-six other citizens of Seymour, Wayne county, petitioned the Commissioners for an order requiring the Chicago, Milwaukee & St. Paul Railway Company and the Chicago, Rock Island & Pacific Railway Company, to so unite their tracks as to permit the transfer of cars from the tracks of one company to the tracks of the other company.

Copies of the petition were sent to the respective companies. On April 14, 1892, Thomas S. Wright, Attorney-General for the Chicago, Rock Island & Pacific Railway Company, made reply that he was instructed to say that so far as this company is concerned it is willing to unite in the establishment of such a track. On

April 21st, A. J. Earling, General Manager of the Chicago, Milwaukee & St. Paul Railway Company, advised the Commissioners that his company was willing to make such connection, and that the portion to be done by the Chicago, Milwaukee & St. Paul Company would be completed in the course of a few weeks.

On June 28th Mr. T. S. Wright advised the Commissioners that his company's portion of the connecting track was completely laid.

On July 8th Mr. A. J. Earling informed the commissioners that the connecting track at Seymour was completed.

Des Moines, Iowa, July 27, 1892.

A. R. BARNES, ALBIA, IOWA.

VS.

ALBIA & CENTERVILLE RAILWAY COMPANY.

Unsafe condition of road.

Complaint filed May 5, 1892.

The attention of the Commissioners was called to the condition of the Albia & Centerville Railway by an article that appeared in the *Albia Union*, which stated:

We suppose there is not twenty-five miles of railroad track in Iowa that is in as poor condition as that between Albia and Centerville, or where a greater number of accidents occur. A person who takes passage over that line ought to be well provided with life insurance in a first class company. It is not worth while to complain to the Railroad Commissioners, because the last election in Iowa settled the fact that there is to be no further interference with railroad managers in their control of railroads ought to be done—it is the still small voice that comes back to them, when they murmur a complaint.

On May 24, 1892, the Commissioners went over the line of the Albia & Centerville Railway with C. H. Ackert, General Manager, and the engineer of the road, on a special car. They were enabled to see the condition of the track and found it to be as follows: Generally the rail was in good condition, the ties badly decayed and probably seventy per cent should be replaced this summer; a number of cuts were very wet and should be drained at the first practicable time; the most of the roadway was in fair condition and it seemed to them that, with proper care, the road might be kept running at a low rate of speed until the repairs that were promised could be made. They did not feel that safety required a reduction of speed, which is now about ten miles an hour, or an abandonment of trains.

At Albia they met Mr. Barnes, proprietor of the Albia Union, the complainant. He states that the road was largely built with contributions from Albia and other points on the line, with the express agreement that this was to be the through route from St. Louis to Des Moines; that the Wabash line now deflected from the direct course after leaving Glenwood, Missouri, and ran all their trains by Ottumwa, twenty-five miles east of Albia, and that much out of the direct course, increasing the distance materially and making heavy grades that would be avoided on the direct line.

These complaints undoubtedly have merit in them, but they are not of a kind that come within the jurisdiction of the Board, as it is understood that railway companies may select their own routes and connections.

The management was directed to run trains with extreme caution over this line until the cuts were drained and the ties replaced.

Des Moines, Iowa, July 27, 1892.

J. L. TERRY,

VS.

Obstruction of natural watercourse.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Filed May 7, 1892.

DECISION OF COMMISSIONERS.

On May 6, 1892, J. L. Terry wrote the Commissioners that the Chicago, Milwaukee & St. Paul Railway Company had obstructed the natural drainage of the ground on which the village of Martelle was built, and that the result was that water backs up in the town and that his cellar was full of water, and well spoiled, and the general health of the town affected by the maintenance of a solid embankment across the depression or slough and that in the original construction of the road there was a culvert through the grade, which was afterward filled up and the water carried along the south side of the track to the cattle guard at the highway. This, he claims, has never been kept in such condition as to carry off the water.

The complaint was sent Mr. Earling, General Manager of the road. On May 27th he replied that there never was a culvert at this point and the conditions at Martelle have not changed for twenty years, that there is a swamp hole in the town which is partially drained through a ditch and box culvert located as it has been since the original construction of the road. He closed his answer by saying that if the citizens of Martelle desire to run a tile drain through the railroad embankment there will be no objection to their doing so.

On June 10th the Commissioners visited Martelle and took the testimony of G. J. Hakes, F. M. Bishop, J. L. Terry, J. V. DeWitt and J. W. Newman, persons who have lived in the vicinity of Martelle, most of them many years before the railroad was built. Their testimony agrees in the following particulars: That previous to the construction of the road the entire land south of the road could in any ordinary season be plowed and cultivated; that originally a culvert was located and built in the lowest place in the depression, but after the station was made there, the culvert was taken out and filled up; that if a culvert was put in the lowest part of the depression the ground would be drained, and that the unhealthy condition is largely due to the damming up of the water by the embankment, preventing proper drainage of the town. The engineer of the company, under date of July 12th, writes that the ground is dry and he saw no indications of high water, the ditch having carried the water off.

The fact, however, remains that the railroad by its construction closed the natural channel by which the water ran off, and has attempted to carry it at a higher level, and the testimony confirms the claim of Mr. Terry that water accumulates at points where it did not stand before the railroad was built. This seems

to the Commissioners to be conceded by Mr. Earling in his letter of May 27th when he says that if the citizens of Martelle "desire to run a tile drain through our grade there will be no objection to doing so."

The conclusion reached is that the company has closed a natural watercourse and failed to supply an artificial one that drained to the same depth, resulting in the accumulation of water on the town site, and has put it out of the power of the citizens to provide drainage without the concurrence of the railway company.

In view of the possibilities of sickness resulting from the present condition and the importance of immediate action, and in order to promote the security and accommodation of the public, the railway company is informed and it is hereby ordered that the railway company, within fifteen days from the date of this paper placed under the road in the lowest point of depression, a culvert sufficient to carry off the water, the bottom of which shall not be less than one foot lower than the natural surface of the ground at such lowest point of depression.

Des Moines, Iowa, July 27, 1892.

A. A. HENDERSON, ET AL., OKOBOJI, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Obstructing navigation.

Complaint filed June 3, 1892.

On June 3, 1892, a letter from A. A. Henderson to Mr. Pray, Clerk of the Supreme Court, was referred to the Board for consideration. The complaint was that the Chicago, Milwaukee & St. Paul Railway Company were filling in the outlet of West Okoboji lake in such manner that it will fill in the channel and obstruct navigation between the lakes.

The attention of Mr. Earling, General Manager, was called to the matter, who replied that it was not the intention of company to do any filling within sixty feet of the east side nor forty-eight feet of the west side of the draw span; at any rate they will do nothing to interfere in any way with the channel. This seemed to satisfy the complainants for a time, but on July 6th, Henderson writes, asking the Commissioners to come up and investigate, as the railway company proposes to fill in the north side of the draw. Henderson, the complainant, and Mr. Earling, were notified that the Commissioners would be at Wilson's boat house at the draw bridge on the arrival of the morning boat from Hotel Orleans. The Commissioners met the complainant and Messrs. Williams and Cosgrove, Superintendents of the road. The filling had reached to within ninety feet of the draw on the south side, no material having been deposited on the north side. After some discussion Mr. Williams announced that the intention of the company was to protect with rip rap, the embankment already in and extend it no further. On the north side the company would maintain a structure similar to the one now in and would not attempt to fill north of the draw bridge. This being satisfactory to the complainants further proceedings were dispensed with.

Des Moines, Iowa, July 27, 1892.

CITIZENS OF AVERY, IOWA.

VS.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Establishment of station.

Complaint filed June 11, 1892.

On June 11, 1892, J. R. Cady, for the citizens of Avery, petitioned the Commissioners for the establishment of a station with telegraph and express office at that place. The petitioners averred that the business of the station was considerable, and that a great deal of money was paid on passenger and freight business. That there was no shelter for passengers, no agent to sell tickets.

On July 5, W. F. Merrill, General Manager of the Chicago, Burlington & Quincy Railroad Company wrote as follows: "I beg to acknowledge receipt of your favor of June 16, enclosing a communication from Mr. J. R. Cady, of Avery, and to say that it was decided some time last month to open a station at that point."

On July 18, the complainant advised the Commissioners that the Division Superintendent of the company had located the ground for a station at Avery and stated that the material had been ordered.

When the station is completed and properly equipped the case will be regarded closed.

Des Moines, Iowa, July 27, 1892.

HENRY C. PRINTY, MAYOR OF CENTER POINT, IOWA.

VS.

BERLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.

Lack of passenger service.

Complaint filed May 12, 1892.

DECISION OF COMMISSIONERS.

On May 12, 1892, Henry C. Printy, mayor of Center Point, Iowa, wrote the Commissioners complaining of the lack of suitable passenger service on what is known as the Decorah Branch of the Burlington, Cedar Rapids & Northern Railway. There are two trains on the road each way daily. One, a freight, going north from Center Point at 8:00 A. M., and passenger at 1:45 P. M.; a freight going south at 1:45 P. M. and passenger at 8 P. M. The freight changes its passengers at Linn Junction, and they reach Cedar Rapids at 3:10 P. M. The burden of the complaint seems to be that residents of Center Point, eighteen miles from Cedar Rapids, and nineteen miles from Marion, can not go to these two places and return home the same day. The complaint was submitted to Mr. Ives, General Manager of the road, and his reply is, in substance, that the company is running all the trains that the business

justifies, and they are run to best accommodate the business, freight and passenger, that the road furnishes. An inspection of the time tables and the stock trains running east from Cedar Rapids inclines the Commissioners to the belief that if no more than two trains a day each way are required for the business of this line, that it would be difficult to arrange them in a manner to better accommodate all interests than the present schedule.

Des Moines, Iowa, August 10, 1892.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

VS.

CHICAGO, FORT MADISON & DES MOINES RAILWAY COMPANY.

Grade crossing.

Complaint filed June 10, 1892.

DECISION OF COMMISSIONERS.

June 16, 1892, the Chicago, Rock Island & Pacific Railway Company filed with the Secretary of the Board of Railroad Commissioners, the following complaint, to-wit:

Before the Railroad Commissioners of Iowa—

Come now the Chicago, Rock Island & Pacific Railway Company and represents to the Board that it owns and operates a line of railway extending among other places from Davenport, in the State of Iowa, southwesterly through the counties of Woodbury, Louisa, Keokuk, Jefferson and Wapello, into the State of Missouri; that it has operated said line for many years, and is conducting thereon a large volume of business; that the Chicago, Fort Madison & Des Moines Railway Company, of Iowa, in 1891, has notified this complainant that it proposes to cross the said line of this complainant at the town of Libertyville, in the county of Jefferson and State of Iowa, on the southwest quarter of the southeast quarter of section seven (7), township seventy-one (71), Range ten (10), and that it proposes to make said crossing at grade. Your complainant represents that such crossing is unnecessary and that it is practicable for said company to secure a crossing either over or under the track of your complainant, and that a grade crossing at said point would subject your complainant unnecessarily to great inconvenience, as also to unnecessarily increase the danger of it will prove of to cause a right of way for its said line over the right of way and tracks of your complainant at said station of Libertyville, to be condemned.

Wherefore complainant asks that your Honorable Board will visit the point of said proposed crossing and investigate the same and determine whether complainant should not be relieved from such a grade crossing.

(Signed) THOMAS K. WELSH.

For Chicago, Rock Island & Pacific.

The Commissioners were not at Des Moines at the time said complaint was filed, but on the request of complainant went to Libertyville, and on the 11th of that month viewed the location of said proposed crossing.

Complainant was there represented by A. Kimball, Assistant to President, B. B. Bratton, Division Engineer, and the Hon. W. H. Seever, Attorney, and the defendant by E. F. Potter, Superintendent, and E. R. Schnable, Chief Engineer.

At that time the Commissioners were not aware of the formal complaint above set out having been filed with the Secretary, and none of the persons there so representing the parties respectively seemed to have been informed of the same.

The presence of the Commissioners upon that occasion was regarded by them and seemed to be regarded by both parties as more for the purpose of assisting to bring about an amicable adjustment by the parties themselves and for the purpose of obtaining information that would be useful in case such adjustment failed, and the matter should afterwards be formally presented to the Board, than anything else.

After an informal discussion of the matter between the Commissioners and the parties then present, Mr. Kimball offered on the part of complainant, to pay \$9,000 towards the expense of an overhead crossing, if the defendant company would adopt that method of crossing. Mr. Potter, as representing that company claimed he was not authorized to enter into any such agreement, but did agree to waive the calling of a jury on the 13th of that month, which had then been ordered to assess the damages for a grade crossing, and agreed to submit said proposition to the company represented by him, and the matter was thus left for the time being.

July 11, 1892, the Commissioners, at the request of complainant, again went to Libertyville, and no adjustment having been reached by the parties, complainant desired action upon the petition the complainants filed as before stated.

Upon this occasion the complainants were represented by Mr. Kimball and Brayton, with Mr. George W. Seever as attorney, and the respondents by Mr. Potter and Schnable, with Mr. J. H. Anderson as attorney.

The production of said complaint upon that occasion was the first knowledge respondents had, as they claimed, that such a paper had ever been filed in the case, but an answer was promptly presented, which is as follows:

Before the Honorable Railway Commission of the State of Iowa.

Now comes the Chicago, Fort Madison & Des Moines Railway Company and for answer to the application of the Chicago, Rock Island & Pacific Railway Company for you to restrain said company from making a crossing at grade over the Chicago, Rock Island & Pacific Railway tracks at or near Libertyville, Jefferson county, Iowa. They show that all questions as to a grade crossing at said point are *res adjudicata*, for that the said Chicago, Rock Island & Pacific Railway Company on the 5th day of June, 1892, began a suit in equity in the District Court of Jefferson county, Iowa, against the said Chicago, Fort Madison & Des Moines Railway Company, and obtained from the Hon. Jos. C. Mitchell, one of the judges of said court, an injunction, and on July 8th a hearing was had before said Hon. Jos. C. Mitchell, on a full hearing the injunction so thereon made was duly dissolved and the pleadings and evidence was duly heard and decided. Copies of the petition, amended petition, motion and evidence by affidavits produced before said court are hereto attached by copy and made a part hereof.

The defendant therefore says the Board has no jurisdiction to determine the matter. The judgment of the District Court is *res adjudicata*, and is now in full force and effect.

JAS. H. ANDERSON, Attorney for Defendant.

Thereupon a partial hearing was had. The Commissioners further examined the locality of the proposed crossing, and by agreement of parties further hearing was adjourned to take place the next day at Oskaloosa. There at time mentioned same parties appeared, with the addition of the Hon. W. H. Seever, also representing the complainant.

It is conceded by the complainant that the allegations in said answer are true in substance, but it is denied that the matter can be considered as *res adjudicata* for the reason that the court above mentioned was not the proper tribunal to determine the question involved in the first instance, but that the Board had that authority under the laws of this State, and that it was their duty to proceed with the investigation of the case, notwithstanding the matters set forth in said answer.

The original petition filed in said District Court by the complainant, the Chicago, Rock Island & Pacific Railway Company, on the 24th of June, 1892, sets

forth the same matters in substance as are stated in the complaint filed with this Board as already mentioned on the 10th day of June, 1892, with some additional allegations, that are more fully stated in the amended petition hereafter set forth. The said original petition contained the following prayer:

Wherefore, complainant prays that defendant, its officers and agents, may be enjoined and restrained from attempting to cross the line of complainant at said station of Libertyville or elsewhere, at grade, and that a mandatory injunction be issued requiring defendant to erect such crossing at such place and in such manner as shall place one of said lines under the other at such distance as the trains on the one line may pass under the tracks of the other and for such other further and different relief as to the court may seem proper.

Upon said original petition the following order by the Judge of said court appears:

The injunction prayed herein is granted to the extent of restraining the defendant, its agents or employees, from proceeding further to condemn a right of way over plaintiff's railroad at grade, and from constructing any crossing of said railroad at grade, at or near Libertyville in Jefferson county, Iowa, upon plaintiff giving bonds in the sum of \$2,500 with surety to be approved by the Clerk of District Court of Jefferson county, Iowa, and conditioned as provided by law, and the defendants have leave to show cause against said writ before me at Chambers at the City Hall at Creston, Iowa on the 5th day of July, 1892, at 2 o'clock P. M. of said day.
Dated, Ottumwa this 24th day of June, 1892.

JOS. C. MITCHELL, Judge.

On said 5th day of July, 1892, the parties to said action appeared before said Judge at Creston, Iowa. the complainant filed an amended petition as follows, to-wit:

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,

vs.

CHICAGO, FORT MADISON & DES MOINES RAILWAY COMPANY.

In District Court of Jefferson county, Iowa, amended to petition.

Comes now the said complainant and by leave of court in this behalf first obtained makes this amendment to its original petition herein.

That it hereby fully adopts and reaffirms all the allegations in its original petition contained, and in addition thereto alleges:

That the grade crossing which the defendant proposes to make over this complainant's road and tracks at grade near Libertyville would so greatly increase the danger and expense incident to the future operations of both the line of the defendant and complainant and become so seriously prejudicial to the interests of the public, this complainant has been at all times heretofore willing and anxious to avoid the same and has at any and all times been ready and willing to do any and all things reasonable and equitable to avoid such proposed grade crossing and still asks and will ever pray an equitable decree of this court establishing such overhead crossing and defining the terms and conditions thereof and awarding the cost pertaining thereto equitably between this complainant and said defendant.

2. The complainant further alleges that to the end that said proposed crossing may be awarded and the interests of both complainants and defendants, as well as the public, secured thereby, and an overhead crossing which complainant alleges is entirely practicable, may be obtained, this complainant hereby tenders and offers to construct a suitable and permanent overhead crossing at or near the present proposed grade crossing ready for the superstructure of this over the track of defendant road, and iron ready to be placed thereon, the same to be constructed with iron plate girders resting upon good stone abutments, the grade of which shall not exceed one per cent, said crossing to be so constructed under the joint supervision of the chief engineers of the two companies, plaintiff and defendant, and in the event of such engineers failing to agree in relation thereto, then and in such event the Board of Railroad Commissioners of the State of Iowa, shall be called and shall determine whatever difference, if any may, arise between said engineers as aforesaid: that this complainant will also construct such crossings over and under the public highways adjacent to such railroad as completed within such time as this court shall determine to be reasonable and shall so decree. The said complainant shall have the privilege of entering upon the right of way of the defendant for the

purpose of constructing such overhead crossing and the right to borrow from defendant's right of way the material necessary to make necessary fills, but in no such manner as shall in any way injure the grade of defendant's railroad, and that the defendant shall pay to complainant as its proportionate part of the construction, the sum of sixteen thousand dollars, to be paid at such time or times as this court may decree equitable and shall so decree, and this complainant alleges that this offer to construct such overhead crossing and road crossing, and in the manner as herein specifically set out and is upon the express condition that said defendant shall be so ordered and decreed to pay the complainant on account thereof, the sum of sixteen thousand dollars.

3. This complainant further states that if it should be necessary, and the court should think equitable it can lower the grade of its crossing a distance of not less than five feet, and hereby tenders so to do in aid of said overhead crossing if this court shall approve the same and will so order and decree.

4. And this complainant further alleges that if said overhead crossing shall be decreed as herein prayed, then this complainant further proposes and hereby tenders to the defendant, that it shall such overhead crossing can be completed, complainant will permit the defendant to temporarily cross its tracks at grade in the manner and upon the terms and conditions set out and specified in the letter of A. Kimball under date of Oct. 21, 1891, and attached to the affidavit of E. F. Potter, on behalf of defendant, and marked as Exhibit.

Wherefore this complainant prays that defendant, its officers and agents, may be enjoined and restrained from crossing the complainant's railroad at grade at the first attempted at, or near Libertyville, in Jefferson county, Iowa, and that an overhead crossing, if any, be decreed by this court upon the terms and conditions set out, herein, and for such other and further relief or orders in its behalf as equity and good conscience may require.

(Signed)

THOS. S. WRIGHT,
SERVEY & SEEVERS,
Attorneys for Complainant.

STATE OF IOWA,
LUCAS COUNTY.

I, A. Kimball, being first duly sworn, on my oath say I am assistant to the president of complainant corporation, that I have read the foregoing petition and know the contents thereof, and that the same is true as I verily believe.

(Signed)

A. KIMBALL.

Subscribed in my presence and sworn to before me by A. Kimball, this July 24th, 1892.

(Signed)

JOS. C. MITCHELL,
Judge.

And the defendant filed an answer which is as follows, to-wit:

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY
COMPANY,

vs.

In the District Court of Jefferson county, Iowa.

CHICAGO, FT. MADISON & DES MOINES RAILWAY
COMPANY.

Now comes defendant and for answer to the petition of the plaintiff, defendant denies the jurisdiction of the court to control the manner of crossing by decree, under or otherwise. That the statutes of Iowa gives the defendant the right to cross the line of plaintiff at grade, or by an overhead crossing or an under crossing, and gives to the company desiring to cross, the choice of the manner of crossing, and only provides that in constructing the crossing in the manner so selected it shall not unnecessarily impede the operation of the road crossed. That defendant in pursuance of the right granted by the statute was proceeding duly in the manner provided by law to have the damage which plaintiff would sustain by reason of such crossing assessed so that defendant might pay same and thus acquire the right to make the crossing as provided by law, when they were restrained and enjoined by the order of this court. Defendant denies the jurisdiction of this court to thus interfere by injunction in this equitable proceeding with such law proceeding. Defendant shows there is no equity shown in plaintiff's bill to authorize the injunction to issue in this case against this defendant.

It admits the allegations of the 1st, 2d, 3d, and 4th paragraph set out on the first page of said petition. It denies that the proposed crossing at grade as proposed by defendant is wholly unnecessary as alleged or otherwise, for it shows that the proposed crossing at grade is necessary. It shows that it is engaged in the construction of an extension of its present line from Ft. Madison, Iowa, to Libertyville, Iowa, about twenty-one miles to Ottumwa, Wapello county, Iowa, and in so extending their line it is necessary to cross the plaintiff's line at Libertyville, the point to which

defendant's line is now in operation. That it is not practicable for defendant to cross the plaintiff's line at a point of about two miles east of Libertyville, as alleged or otherwise, for the defendant's line from Libertyville is north of west direction and same would require a line to be built two miles east, and then after crossing, a line back parallel with plaintiff's said road to enable defendant to make such crossing two miles east of Libertyville as proposed. Defendant shows that the surface of the land at Libertyville is practically level and the view of tracks unobstructed, and the grade of plaintiff's track west of the proposed point of crossing for a distance of about 800 feet has an up grade of about 21 feet to the mile from which point west to a distance of about 600 feet there is an up grade of 104 feet to the mile and a down grade of 5 feet to the mile, from which point to a distance of 1,300 feet is a down grade of 18 feet per mile from which point west to a distance of 2,300 feet the grade of said road is level. That east of said point of crossing by defendant's road the grade of plaintiff's road is a down grade of 22 feet to the mile for a distance of 1,000 feet, thence east for a distance of 400 feet a down grade of 31 feet per mile, from which point east 400 feet is a down grade of 42 feet to the mile, from which point east for a distance of 1,000 feet there is a down grade of 56 feet to the mile, from which point east for a distance of 600 feet there is a down grade of 50 feet to the mile, from which point for a distance of 300 feet there is a down grade of 42 feet per mile, and from there east 1,200 feet a down grade of 31 feet per mile, so that from the west there is nothing in the grade of plaintiff's road which would make it burdensome for plaintiff's trains to stop for a grade crossing, and trains coming from the east with engines strong enough to pull their load up the 31 feet, the 42 feet, the 50 feet and 31 feet grade to the point 1,400 feet east of the proposed crossing, could stop within 300 feet of the proposed grade crossing on a grade of but 22 feet to the mile, and after making such stop could easily go on such 22 feet grade again and on the train without trouble, so that there is nothing in the grade of plaintiff's road at said point which would unnecessarily impede the operation of trains at said place.

That plaintiff's Libertyville depot is situated about 1,400 feet west of said proposed crossing. That defendant, by and with consent and co-operation of plaintiff have joined their road by a connection with the tracks of plaintiff at Libertyville, in pursuance of the statutes of Iowa, and now have such connecting track in operation.

That defendant have acquired the land necessary, 300 feet wide, for depot grounds at Libertyville south of plaintiff's land, and southeast of the proposed place of crossing about 2,000 feet long, and have erected thereon side tracks and a depot building for the accommodation of the people of Libertyville, about 1,000 feet southeast of the proposed crossing of plaintiff's road.

That the country at Libertyville is practically level, and there is, within a distance of 1,300 feet after crossing the line of plaintiff's track at the proposed point of crossing, two public wagon roads and all on the same level to be crossed by defendant's road.

That to elevate the defendant's road high enough to allow the trains of plaintiff to pass under same, giving a clear passage of about twenty-one feet, would necessitate the raising of tracks above plaintiff's tracks about twenty-three feet, and to give up such a grade to make such crossing on such level at a practicable grade to get over of fifty-three feet per mile, would require a distance of about half a mile on each side of said crossing. That it is at that place impracticable to make such elevation of tracks; that same would entirely destroy the depot grounds of defendant at Libertyville and the destruction of the connecting track with plaintiff's road, and the removal of the depot building to such a distance from Libertyville as would almost make it impracticable for use for a depot at such place. Wherefore, defendant asks the restraining order, or preliminary injunction, be dissolved and defendant dismissed. Signed,

JAMES H. ANDERSON, W. A. WAR, and J. A. BALDWIN,
Attorneys for Defendant.

STATE OF IOWA,
LEE COUNTY.

I, E. F. Potter, being sworn on oath, say I am Superintendent for defendant, and the allegations above made are true as I verily believe. Signed,

E. F. POTTER.

Subscribed and sworn to before me by E. F. Potter, in my presence, on the 8th day of July, 1892, at Fort Madison, Lee County, Iowa.

Witness my hand and seal of office,

[SEAL.]

JAMES H. ANDERSON,
Notary Public, Lee County, Iowa.

In connection with said answer it appears that defendant filed the following motion to dissolve said injunction:

Now comes defendant and moves the court to dissolve the order for temporary injunction, made by this court, on the 21st day of June, 1892, in above case, for the reason—

1. That the court has no jurisdiction of the subject matter.

It. Because, on the case made by the pleadings, and evidence before the court, the injunction should not be made, or continued, and should be dissolved.

The certificate signed by said Judge sets forth what took place before him upon said hearing, a copy of which was submitted to this Board, with the other papers in said cause, and which certificate is as follows, to-wit:

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,

VS.

THE CHICAGO, FT. MADISON & DES MOINES RAILWAY COMPANY.

In the District Court of Jefferson county, Iowa.

Before Hon. J. C. Mitchell, Judge of said court, at Chambers—

He it remembered that on the 5th day of July, 1892, this cause came on to be heard upon the answer and motion of defendant to dissolve the temporary injunction heretofore granted in this cause. The plaintiff appearing by its attorneys, Sever & Sever, and the defendant appearing by its attorneys, James H. Henderson, W. A. Work and — Baldwin. The said defendant to sustain the allegations and issues tendered by its answer and motion to dissolve said injunction, offered and introduced the following affidavits, namely:

The affidavit of E. F. Potter, dated July 4, 1892, and filed July 5, 1892. And the second affidavit of E. F. Potter, dated July 5, 1892, and filed on that date, and the exhibits thereto attached and marked respectively 1, 2 and 3, being the photographs described in said affidavit.

3d. The affidavit of E. R. Seaburn, dated July 4, 1892, and filed July 5th of the same year, with the estimates and exhibits thereto attached, being blue-print Exhibit A Section profile. See profile H. C. and R.

4th. The affidavit of Jacob C. Fry, Barnard Gifford and Frank Winn, dated June 30th, 1892, and filed July 5, 1892.

5th. The affidavit of Mace Clinkenbeard, dated June 30th, 1892, and filed July 5, 1892.

6th. The affidavit of J. F. Tucker, Vice-President, E. F. Potter, Superintendent, dated July 5, 1892, and filed on same day.

7th. Copies of correspondence and telegrams between A. Kimball, Assistant President of complainant, and E. F. Potter, Superintendent of defendant corporation, as identified in the affidavit of the said E. F. Potter, before referred to in this certificate.

That the hearing before said Judge in vacation at Chambers, was begun on the 5th day of July, 1892, was continued until the 6th day of July, 1892, and the plaintiff, by leave of said Judge and court, filed an amendment to its original bill herein in support of its cause of action and the maintenance of the temporary injunction as originally issued, and against the defendant's motion to dissolve the same, introduced said amended bill and the propositions therein contained and tendered a compliance therewith, and also offered upon such hearing any modification of its terms as the court might find equitable and just.

And be it further remembered that upon a further hearing of said cause the complainant in further support of its said cause of action set out in its original bill herein, and in support of the temporary injunction heretofore granted in this cause, and against the defendant's motion to dissolve said injunction, introduced the following affidavits, namely:

The affidavit of H. B. Brayton, engineer, and E. W. Houston, engineer, dated July 5, 1892, and filed herein on the same day.

3d. The affidavit of T. B. Cook, Assistant-Superintendent of plaintiff corporation, dated July 5, 1892, and filed on the same day.

4th. The affidavit of A. Kimball, Assistant President of plaintiff corporation, dated July 5, 1892, and filed on same day.

5th. The second affidavit of H. B. Brayton, dated on the 6th day of July, and filed on the same day.

6th. The second affidavit of T. B. Cook, dated July 6, 1892, and filed on the same day.

Which was all the evidence introduced by the defendant and plaintiff respectively, and all the evidence offered or introduced by either of said parties on the submission of said cause, and the same was fully heard thereon,—that no further evidence was so offered or introduced.

Whereupon the cause was argued by counsel respectively and submitted to the court. Whereupon the court took the said cause under advisement, and continued the hearing thereof until the 7th day of July, 1892.

And be it further remembered that on the 7th day of July, 1892, the court having inspected the

pleadings and records in this cause, fully examined the evidence, heard arguments of counsel thereon, being fully advised in the premises, now determines the same, and upon such determination enters the following order dissolving the temporary injunction herein, to-wit: "Upon the above motion, the Court being advised in the premises sustains the motion on the second ground and orders and directs the injunction issued on the 26th day of June, A. D. 1892, in above case, by the Judge of the Court, be and same is hereby dissolved, Plaintiff duly excepts."

July 7, 1892.
(Signed)

JOS. C. MITCHELL,
Judge.

By the foregoing it will appear that substantially the same matters and questions were submitted to said Judge of the District Court of the State of Iowa, for the county of Jefferson, as were and are submitted to this Board, and the same were by said Judge, after an extended hearing, decided adversely to the complainant.

It will be noticed that nowhere in the pleadings or papers filed in said cause in said District Court is any mention made of the prior application to this Board for an investigation and determination of the matter of such grade crossing.

It might perhaps fairly be inferred from this action of the complainant in commencing said suit in equity and asking the court to determine said matter in controversy without reference to any action this Board might take upon said complaint before it, that the complainant had become convinced that the said court was the proper tribunal to determine the matters in question and that it had abandoned the proceedings instituted before this Board.

It would seem that, if, as now claimed by complainant, this Board is the proper tribunal under the law to determine in the first instance as to the propriety or necessity of a crossing at grade, that complainant should have either insisted upon this Board acting upon the matter before instituting said suit in court, or if that was not practicable, or it became necessary to restrain action on the part of defendant before that could be had, that the court in question should have been asked in the first instance to restrain the defendant from crossing or attempting to cross at grade until this Board could properly have action upon the matter.

The statute granting the right of one railway corporation to carry its railway across another, reads as follows:

Any such corporation may construct and carry its railway across, over or under any railway, canal, or watercourse, when it may be necessary in the construction of the same, and in such case said corporation shall so construct its crossing as not to unnecessarily impede travel, transportation, or navigation upon the railway, canal, or stream so crossed; said corporation shall be liable for the damage occasioned by any corporation or party injured, by reason of said crossing.

The jurisdiction or right to determine the question as to whether the crossing desired in any particular instance unnecessarily impedes travel or transportation upon the railway crossing, is certainly lodged in some tribunal and is not left to the arbitrary determination of the company desiring to effect the crossing.

The power granted to this Board, if any, in the premises, is found in chapter 77, laws of the Seventeenth General Assembly, section 3, the material part of which, applicable to the matter in question, reads as follows:

Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also, from time to time, carefully examine and inspect the condition of each railroad in the State, and of its equipment, and the manner of its conduct and management with reference to the public safety and convenience. Whenever in the judgment of the Railroad Commissioners it shall appear that any railroad corporation fails in any respect or

particular to comply with the terms of its charter or laws of the State, or whenever in their judgment * * * any change in the mode of operating its road and conducting its business is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation of the improvements and changes which they adjudge to be proper by a notice thereof in writing to be served, etc.

And Chapter 133, Section 1 of the Laws of the Twentieth General Assembly, provides as follows:

The District Courts of this State shall have jurisdiction to enforce, by proper decrees, injunctions and orders, the rulings, orders and regulations affecting public right, made or to be made by the Board of Railroad Commissioners, such as are now or may hereafter be authorized to be made by them for the future direction and observance of railroads in this State. * * * If the court shall find that such rule, regulation, or order, is reasonable and just, and that in refusing compliance therewith said railway company is failing and omitting the performance of any public duty or obligation, the court shall decree a mandatory and perpetual injunction compelling obedience and compliance with such rule, order, or regulation by said railway company or other person, its officers, agents, servants and employees, and may grant such other relief as may be deemed just and proper.

These provisions of the statute have recently received the consideration of the Supreme Court of the State in the case of the *State of Iowa vs. the Mason City & Fort Dodge Railway Company*, opinion filed May 23, 1892, Northwestern Reporter, volume 52, page 490.

That case is there stated as follows:

The defendant's line of road is constructed and operated through the land of one George L. Cutler, and on the 15th day of October, 1890, the said Cutler lodged with the Board of Railroad Commissioners a complaint to the effect that, owing to the manner of such railroad crossing his land he was entitled to an undergrade crossing, which the company had neglected and refused to provide for him. Upon notice to the parties the Board of Railroad Commissioners investigated the matter, and made its order that the company should construct such a crossing. A rehearing was at the instance of the company granted, the result of which was an adherence to the former conclusion. The company neglected or refused to comply with the order and this proceeding was instituted at the instance of the Commissioners in the name of the State for its enforcement. To the petition the defendant company demurred and the grounds thereof are that both the Commissioners and the District Court were without jurisdiction of the subject matter. The District Court overruled the demurrer and gave judgment for plaintiff from which the defendant appealed.

By Code Section 1268, it is provided:

When any person owns land on both sides of any railway the corporation owning the same shall when requested so to do, make and keep in good repair one cattle guard and one causeway or other adequate means of crossing the same at such reasonable place as may be designated by the owner.

In that case as the court say, it was urged that the Commissioners have no authority to make such an order because it affects a private and not a public right, and that it was a question whether or not the adequate means of crossing railway tracks within the meaning of the section above quoted, pertains to private or individual rights to the exclusion of a public right, or obligation in regard to them.

After an extended discussion the court hold that the public have such an interest in the kind of crossings involved in that case; that the Commissioners under the law have the authority to make the order they did, and the judgment of the District Court holding the same, was affirmed.

If they have such jurisdiction in the case of farm crossings, it would hardly seem to admit of a doubt but that in the case where one railway is attempting to cross another at grade the question as to whether such a crossing unnecessarily impedes the travel or transportation upon the railway so crossed, is one affecting

public right and that this Board under the law would have authority to make the investigation asked for in this case.

In the case of the *Humeston & Shenandoah Railroad Company vs. Chicago, St. Paul & Kansas City Railway Company*, 74 Iowa, 554, the Commissioners had prior to the commencement of a suit in court by plaintiff made an investigation, and recommended that the crossing in that case be constructed either under or over the track.

From the case in the Supreme Court as reported, it does not appear in what way the action of the Commissioners was brought before the court granting the injunction, but from an examination of the papers and records in the clerk's office of said court, it appears that no mention was made of the Commissioners' action in the original petition presented, and upon which the injunction was issued, but that the answer of the defendant in the case set forth the proceedings and judgment of the Commissioners and the reply of plaintiff admitted the same and alleged a willingness on the part of plaintiff to comply with the recommendations of the Commissioners, and insisted virtually upon the same being adopted and carried into effect by the defendant.

What weight was given such action of the Commissioners by the court in that case does not definitely appear from the opinion as rendered, but the right or authority of the Commissioners to act in such cases does not seem to have been questioned by the Supreme Court in that case.

From the foregoing the Commissioners are of the opinion that the law authorizes them, and that it is their duty when properly called upon, to investigate and express their judgment upon such matters as are presented in the complaint filed in this case by the Chicago, Rock Island & Pacific Railway Company.

They do not desire to be understood, however, as holding or expressing the opinion that their authority in such cases is exclusive of the courts. As has been well said by the Supreme Court in the case cited (*State vs. Mason City & Ft. Dodge Railroad Company*), in speaking of the orders of this Board made under the statute cited herein: "The order of the Board as a result of its investigations is not the judgment or the conclusion that binds the parties. It is merely by the law made the basis of an action wherein the rights of the parties are investigated and determined by the prescribed rules of judicial inquiry."

Strictly and technically, therefore, it might be held that the plea of *res adjudicata*, as made by the answer of the respondent, would not preclude this Board from expressing their judgment upon the matter before it. When that answer was presented the matter had then, however, progressed far enough before this Board so that they were fully informed as to the material facts in the case, and if their judgment upon the facts did differ from that expressed by the Judge of said District Court, this Board might then have to express their opinion upon the effectiveness of that plea of *res adjudicata*, but as such is not the case, such an expression is not necessary.

It has always been the policy of this Board in their action to try and keep within the limits of the authority invested in them by the statutes of the State, and to bear in mind that in such cases as the present its judgment is essentially preliminary and auxiliary to that of the courts.

In such a case as the present where a complainant, after instituting a proceeding before this Board, had apparently abandoned the same and presented substantially the same questions to the District Court of the county where the place of the desired crossing is located, and the jurisdiction of that court being questioned, the

Judge decided in favor of the same and after hearing the case substantially upon its merits, decided the same against the complainant, it would, to say the least, place this Board in an embarrassing position, and it would be a strong case indeed that would induce it to express a judgment upon the merits of the controversy that would differ from that rendered by any such Judge or court.

In the case just cited (75 Iowa 554) the court say:

The inquiry in the case is whether the travel and transportation would be unnecessarily impeded by the construction of a grade crossing at the point selected by defendant for crossing its track. Under chapter 168, Acts Twentieth General Assembly, railroad companies whose track intersects or is intersected by other railroad tracks on the same level, are required to bring all trains to a stop before reaching the crossing. Under that requirement grade crossings necessarily have the effect to impede to some extent travel and transportation on the lines. But the right to construct and maintain such crossings under proper conditions, is clearly recognized both by that chapter and section 1295 and the inconvenience and delay which arises from their use under such circumstances must be borne by the companies whose business is thus interfered with. But by the latter section the duty is imposed upon the company constructing the intersecting line to so construct the crossing as not unnecessarily to interfere with the operation of the other road, and whether a crossing at grade would in any case amount to an unnecessary obstruction of the business, must be determined from the circumstances of that particular case. The condition of the track, the grades at and near the point of intersection, the relative cost of an over or under crossing as compared with that of a grade crossing, and the increase of danger in the operation of the road, are proper matters to be considered.

In the present case the Board, from its own investigation, reach the conclusion that the grades of the lines respectively of both the complainant's and respondent's road at or near the proposed crossing at Libertyville, are substantially as stated in the answer of said defendant filed in said District Court, and heretofore set forth in full, and that all the other material allegations in said answer are true, substantially as therein set forth.

Such being the case this Board cannot say that in their judgment the said Chicago, Fort Madison & Des Moines Railway Company are violating the laws of this State in attempting to cross complainant's line at the place in question at grade, or that such proposed crossing would, in the light of the decisions of the Supreme Court of this State, constructing the statute giving the right, unnecessarily impede travel or transportation upon the railway so crossed, and the Board so announced their decision to the parties at the close of said hearing at Oskaloosa.

This Board fully realizes the impediments to and the burdens cast upon travel and transportation, and the great danger occasioned to the public by these grade crossings. But the question as to whether such crossings should be allowed in any instance has been determined affirmatively by the law making power of the State, and if this Board should, upon the facts existing in this case say that in their judgment such a crossing should not be allowed, it would assume authority not vested in them by law, for if not allowed in this instance it would be difficult to present a case where any new road would be allowed to cross at grade any of the main trunk lines now in operation in the State.

Des Moines, Iowa, August 10, 1892.

COMMITTEE OF EMPLOYEES.

VS.

Unsafe condition of road.

OMAHA & ST. LOUIS RAILWAY COMPANY.

Complaint filed August 4, 1892.

DECISION OF COMMISSIONERS.

About August 4, 1892, the following paper was filed in the office of the Commissioners:

STANBERRY, Mo., August 2, 1892.

To the Railroad Commissioners, Des Moines, Iowa:

GENTLEMEN:—At a union meeting of the employees of the Omaha & St. Louis Railroad, held August 1, 1892, we, the undersigned committee, do respectfully petition you, the Railroad Commissioners of Iowa, to make a general inspection of the said railroad, or such part as is in the State of Iowa.

Our reason for asking this is we think the road unsafe on account of road-bed and rails on curves being worn very badly, also tires on engines being badly worn.

The road only runs four or five trains daily, and scarcely a day passes without trains getting off the track on account of deficiency of track.

We either want the road put in shape or stopped, entirely. The track has been getting worse for the last twelve months. Signed,

N. E. REED,

Secretary.

E. W. FISHER,

G. W. EDGERTON,

W. W. COFFINOFFER,

H. P. SAYLES,

W. S. MARSH,

Committee.

During the entire existence of the Commission, while complaints had been made by the traveling public, by town and county authorities, and by others, no complaint had hitherto reached the Commission asking their interference in behalf of the safety of those whose duty or whose fortune it was to operate a railroad in the State. As it was made by law the duty of the Commissioners to inspect the condition of the roads and bridges, the final clause, "We either want the road put in shape or stopped, entirely," was startling. As soon as practicable arrangements were made to go over the road in a special car, so that dangerous places might be examined, and on August 18th the Commissioners left Council Bluffs with Mr. Gault, General Manager, and Mr. Maxwell, Superintendent. The Commissioners met at Minneola, N. E. Reed, Secretary, and H. P. Sayles, a member of the committee. To inquiries as to the particular places where the road was dangerous they learned that these parties had no complaint to make as to the bridges, culverts, or ties, but for the road in Iowa, their criticisms were confined to the three curves west of Silver City, and principally to the weakening of the outer rail by the wearing of the flanges upon them, and the condition of engines 8 and 14. At Blanchard the Commission met Messrs. Fisher and Edgerton, members of the committee. They made the same complaint as to engines 8 and 14 that had been made, called the attention of the Board to the condition of the first curve west of Summit, the third curve west of Solomon and the second west of Minneola, the bridge at Minneola, the first trestle east of Solomon, the first west of Bingham, and the first west of Shesandoah.

The Commissioners did not see engine No. 8, it being on the Missouri portion of the line. The tires and flanges of No. 14 were very much worn, and as no question as to the propriety of so doing was raised by the management of the road, it was the understanding that these two engines should be put in shop for repairs at once. A close examination showed that curves one and two east of Silver City were in reasonably good surface and condition; on No. 3 the outside rail was somewhat worn on the inside by the flanges of the wheels. While not regarding this as dangerous they would on this curve advise changing these rails from the outside to the inside. The curves west of Summit, Solomon and Minneola they considered in fair condition and safe. The bridge at Minneola was in good condition and the first trestle east of Solomon, the piles having been renewed and capped. The first bridge west of Bingham or open culvert was in their judgment, dangerous, and the Superintendent was advised to immediately repair this (official notice has been received by the Commission that this was done), the bank having caved off from the end of the ties, on the north side it dropped perpendicularly four or five feet. This appeared to them as the only really dangerous place they saw. It is probable that the condition of the road bed may have materially improved between August 24, the date of the complaint, and August 18th, the time the Commissioners were there, as the weather during that time was favorable for putting up track. The portion of the road in Iowa has but little ballast, and without very perfect drainage it is difficult in a wet season like the present to keep an earth track in good alignment and surface, but the road on the whole was in better condition than they expected.

The managers of the road seemed more sensitive to the criticisms of the complaint than we believe warranted. If these complainants, whose occupation require them almost daily to pass over the road, believed it dangerous, it was proper that the attention of some one, with authority to remedy the trouble, should be called to the road. Perhaps the officers of the road might have first had their attention called to it, but we do not regard the calling of the attention of the Commissioners to the road as indicative of a disposition to disparage the officers or injure the road. The reasonable supposition is that the interference of the Commission is rather of an advisory than of a hostile character, and any order they might make would be with the intent to benefit all parties.

Des Moines, Iowa, August 25, 1892.

OFFICE OF
THE BOARD OF RAILROAD COMMISSIONERS
OF THE STATE OF IOWA.

NOTICE.

To the Chicago, Rock Island & Pacific Railway Company, and the Des Moines & Kansas City Railway Company:

You and each of you are hereby notified that on the 26th day of August, 1892, the Board of Railroad Commissioners made an order requiring the Chicago, Rock Island & Pacific Railway Company and the Des Moines & Kansas City Railway Company, "in order to promote the security, convenience and accommodation of the public," to provide a room not less than 14x16 feet at the crossing of said

roads near Bevington, in Warren county, State of Iowa, said room to be kept warmed, lighted and open for the ingress and egress of passengers a reasonable time before the arrival and after the departure of all trains carrying passengers; and that the cost of maintenance be equally divided between the two companies. This room to be built and made ready for the use and occupancy of passengers seeking passage on the trains of either road within sixty days from the receipt of said order; and you and each of you are hereby required to comply with this order within sixty days from the date of the service of this notice.

By order of the Board.

W. W. AINSWORTH,
Secretary.

Des Moines, Iowa, September 8, 1892.

CITIZENS OF WINTERSSET, ST. CHARLES
AND TRURO, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY AND DES MOINES
& KANSAS CITY RAILWAY COMPANY.

*Asking joint depot at crossing near
Bevington.*

Complaint filed February 4, 1892.

DECISION OF COMMISSIONERS.

On February 4, 1892, W. T. Sturman, of Winterset, called at the office of the Railroad Commissioners and in behalf of himself and citizens of Winterset, Osceola, Madison and Warren counties, asked the Board to order a joint station at the crossing of the Chicago, Rock Island & Pacific and the Des Moines & Kansas City railways, near Bevington. He states that the trains do not connect and that there is a great deal of travel from the south to the county seats of Warren and Madison counties, which must change at this place; that there is practically no shelter and no fire and that women and children are frequently detained there a long time in inclement weather. A petition from St. Charles, signed by S. W. Goodin and one hundred and fourteen others; one from Truro, signed A. W. Bradshaw and seventy-nine others; one from Winterset, signed by O. E. Hardy and one hundred and eight others, restating the facts as given by Mr. Sturman and urging the importance of the ordinary protection from exposure at this place where passengers by the arrangement of trains were compelled to wait frequently for hours.

Mr. Sherwood, Superintendent of the Des Moines & Kansas City, makes answer to the complaint in two letters, dated March 26 and April 7, 1892. He says that he had a small building erected at the crossing for shelter at the expense of his company. He says the crossing is one and ninety-eight one-hundredths miles south of Prole and two and seventeen one-hundredths miles north of Wick, which stations are open and supplied with agents. He says his road is very poor, that they are willing to put all its earnings into accommodation for its patrons, but thinks no greater burden should be imposed. He says that it is impracticable to change the times of its trains to make closer connections. He thinks the interchange of passengers is not large.

Mr. Wright, Attorney for the Chicago, Rock Island & Pacific, says that the exchange of passengers does not exceed five per day, that it would cost from one thousand to

twelve hundred dollars to erect a building, that an agent would cost the companies \$45 to \$50 per month, and warming the building \$50 per year, and that his company has a station at Lathrop, two miles east, and at Bevington, three miles west. He proposes if the Des Moines & Kansas City Railway Company join in erecting and maintaining the station at the crossing and the Board authorize the abandonment of the station at Lathrop, his company will do its part toward establishing a station at the crossing.

On Wednesday, May 18th, the Commissioners visited St. Charles and Truro, and on the 19th Winterset, also examined the crossing and the shelter there. They found the crossing of the roads to be in the valley on Middle River; the nearest house they saw about one-half mile away. There were platforms on each road sufficient in length for getting on and off trains, also a small building six feet wide and ten feet long, with a shed roof, averaging less than six feet high inside, without the means of making fire or protecting in any way those that were compelled to transfer there.

The line of the Des Moines & Kansas City road south of this junction runs for many miles not far from the county line between Warren and Madison counties, and along the road there are a number of villages. The travel to Indianola and Winterset, the county seats of these counties, is very considerable and this seems the only available route by rail. The trains do not connect and as a consequence there is considerable delay at this point, and it is evident that better accommodations should be given those seeking transfer than there is now. The Commissioners have delayed action to await the decision of the officers of the Chicago, Rock Island & Pacific Railway Company on the proposition of Mr. Wright to remove Lathrop station to the crossing. From letter of J. H. Preston, Division Road Master, dated July 26, 1892, they conclude that the company will be unable to accomplish the removal, the question thus resolving itself into the original proposition.

Sections 2922 and 2925 of McClain's Code confer upon the Commissioners power to order suitable facilities for the transfer of passengers and freight at this point, and prescribe penalties for a failure to comply with the order. Section 2924 reads as follows:

All railroad corporations shall at all points of connection, crossing or intersection with the roads of other corporations, unite with such corporations in establishing and maintaining suitable platforms and station houses for the convenience of transfer of passengers desiring to transfer from one road to the other, and for the transfer of passengers, baggage and freight whenever the same shall be ordered by the Railroad Commission, and such corporations shall, when so ordered by the Railroad Commission, keep such depot or passenger house warmed, lighted and open for the ingress and egress of all passengers a reasonable time before the arrival and after the departure of all trains carrying passengers on said railroads.

The conclusion of the Commissioners is that the interchange of traffic at that point requires better facilities than are now furnished, and they inform the railway companies that "in order to promote the security, convenience and accommodation of the public" a room not less than 14x16 feet should be provided and kept warmed, lighted and open for the ingress and egress of passengers a reasonable time before the arrival and after the departure of all trains carrying passengers, and they so order, and that the cost of maintenance be equally divided between the two companies. This room to be built and made ready for the use and occupancy of passengers seeking passage on the trains of either road within ninety days from the receipt of this decision.

Des Moines, Iowa, August 26, 1892.

CITIZENS OF SOLOMON, IOWA,

VS.

OMAHA & ST. LOUIS RAILWAY COMPANY.

} Depot facilities.

Petition filed December 9, 1891.

DECISION OF COMMISSIONERS.

December 9, 1891, L. Robbins, and other citizens of Fremont county, petitioned the Commissioners for a depot at Solomon. The petition was in the following terms:

To the Honorable Board of Railroad Commissioners of the State of Iowa:

We, the undersigned citizens and taxpayers of Fremont county, Iowa, and patrons of Solomon station, respectfully show:

That on the 15th day of September, 1878, the resident taxpayers of Deer Creek township voted a five cent tax on their property "to aid in the construction of the C. B. & St. L. Railroad through said township, with a depot in said township;" and that upon such tax ten thousand, five hundred dollars and over was realized and paid to said company, all of which was done as provided by law, as shown by the proper records.

That the said road and depot also, with yards and switches, were built at a place near the center of said township, called Solomon. A station agent and telegraph operator were kept there by said company and its successors until August, 1890, when the depot was burned. Since that time the depot has been abandoned and the company operating said road have failed and refused to rebuild the same or to keep an agent there to do business, greatly to our inconvenience and damage and in violation of the company's undertaking with us when we voted the tax, for there is now no station in the township, and are reasonable and fair accommodations furnished to us as in justice and good faith we ought to have.

We therefore ask the intervention of your Honorable Board in our behalf to the end that the promise made to us when we voted the tax may be kept and the station at Solomon rebuilt.

And in order to show the amount of business done at the above station, we, the subscribers, set the amount of grain and stock that we will have to ship this year, opposite our names:

John Laughlin, one car stock, five cars grain;
P. O'Connor, one car stock, 2,000 bushels of grain;
Jerry Maher, two cars stock, 2,000 bushels of grain;
T. J. J. two cars of stock, 4,000 bushels of grain;
John McGinnis, one car stock, 4,000 bushels of grain;
Charles Bartlett, 1,500 bushels of grain;
C. J. Wegler, four cars of stock;
J. R. Junner, 1,200 bushels of grain;
A. T. Sawyer also eighty-eight others, aggregating fifty-nine cars of stock and 208,500 bushels of grain; also 150 cars of grain.

A petition was also filed to same effect by citizens of Mills county.

The correctness of the total amount of taxes collected and paid over to the Council Bluffs & St. Louis Railway Company in Deer Creek Township, viz: \$10,538.81, was certified to by Geo. S. Wilson, Treasurer of Mills county, Iowa.

To these petitions F. M. Gault, General Manager of the respondent company, replied as follows:

While Solomon is not a very profitable station to this company, yet we intend rebuilding the depot at that point as soon as we are able to do so. We consider it our first duty to the traveling public to complete the renewal of our bridges and trestles. We hope to complete this work early the coming season, and will then give our attention to renewal and repair of depots along our line.

On April 4, 1892, the Commissioners again called General Manager Gault's attention to this complaint and on the 19th Mr. Gault replied substantially, that for one year prior to

the burning of the depot at Solomon, the total charges on freight received amounted to \$175.09. That there are not over twenty-five people living at or near this station. "We have put up a platform and stop all our regular trains there and have arranged with the elevator man to allow passengers to use his office as a waiting room. Imogene station is but 2.2 miles east and Strahan station 4.5 miles west. Under the circumstances, the people in that vicinity are now being furnished reasonably good depot facilities."

On July 29, 1892, Commissioners Dey and Smith, in company with General Manager Gault, visited the station of Solomon and met a number of the residents of that vicinity. The distances to stations east and west were found to be as stated by Mr. Gault in his letter of reply. The room for passengers to wait in is a small building erected at the scales a short distance from the platform and does not in any manner afford adequate accommodations to travelers, such as would be regarded necessary if this was made a regular station.

The taxes were paid, according to the showing, to the company constructing the line and not to the company now operating it, and the question as to whether the obligations of the original company that received the donation, conditioned that a depot was to be constructed and maintained at Solomon, is a matter for the courts, as the Commissioners are not authorized to construe and enforce contracts.

As a question of public right the Commissioners have, at different times, ordered the establishment of stations and station houses at points where, in their judgment the station facilities afforded were not adequate to reasonably accommodate the traveling and shipping public, relying for their authority therefor upon section 2033, McClain's Code.

That a station house, with an agent, at Solomon, would be a convenience to a considerable number of people is undoubtedly true; the question for them to determine, however, is whether the present stations of Strahan and Imogene do not reasonably accommodate the section of country lying between them.

Section 2033 says, "When in their judgment * * * any change of its stations or station houses * * * is reasonable and expedient * * * in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation," etc.

It is but two and two-tenths miles from Imogene station to Solomon by rail and but a short distance further by wagon road, and but six and seven-tenths miles from Imogene to Strahan. Parties residing half way between these stations can reach either of them by less than three and one-half miles travel over fairly good roads.

With the accommodations for shipping and travelers that are now afforded at the stations of Imogene and Strahan, and those furnished at Solomon at present, the Commissioners are not disposed to require any changes at Solomon at this time.

Des Moines, Iowa, August 30, 1892.

CITIZENS OF OSSIAN, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY AND BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Transfer tracks.

Petition filed December 22, 1892.

On December 29, 1891, John Collins, Anderson & Gunderson Bros., and twenty others, business men and citizens of Ossian, petitioned for an order against respondents, the

Chicago, Milwaukee & St. Paul Railway Company and the Burlington, Cedar Rapids & Northern Railway Company, for a transfer track connecting the tracks of said companies in the town of Ossian.

To this petition President Ives, of the Burlington, Cedar Rapids & Northern, replied that his company would construct its portion of the track necessary to make the connection at any time when directed by the Commissioners.

A. J. Earling, General Manager of the Chicago, Milwaukee & St. Paul Railway Company replied as follows:

We already have track connection with that company at Postville and at many other points in that vicinity, and I do not believe that any use would be made of such a track at Ossian. But since it is a small matter and does not involve much expense, we will put in our part of the connection as soon as the frost is out of the ground in the spring.

On May 10th the Commissioners called the attention of Mr. Ives and Mr. Earling to the matter. On May 15th Mr. Ives advised the Commissioners "that the location is now being agreed on and track will be put in within a very few days," and on May 11th Mr. Earling wrote as follows:

The location for this track has just been decided upon, and we expect to get our part of the work done this week.

On August 2d the track was completed to the satisfaction of the petitioners, and the case is closed.

Des Moines, Iowa, August 30, 1892.

H. G. CHAPMAN, SIOUX CITY, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Failure to furnish cars.

Complaint filed April 9, 1892.

DECISION OF COMMISSIONERS.

H. G. Chapman, of Sioux City, Iowa, complained to the Commissioners on April 8, 1892, that he had over one hundred tons of "baled hay" at Westfield, a station on the Chicago, Milwaukee & St. Paul Railway, that he desired to ship to Sioux City; that the agent at Westfield and the dispatcher at Sioux City refused to let him have cars to ship to Sioux City, but proposed to furnish him all the cars he might want to ship the product to Chicago or Milwaukee. On the same day a copy of Mr. Chapman's letter was transmitted to General Manager Earling, with the request that the matters complained of be given immediate consideration. On April 20th, W. G. Collins, General Superintendent for respondent company, filed the following letter in this matter:

Investigation discloses the fact that Mr. Chapman, as well as all other shippers, has received all cars ordered through the agent at Westfield. He seems to have had some dispute with the agent at that point, and has gone so far as to say that he would not order cars through this agent, although he is aware that the agents are the ones who distribute the cars at stations. I also find that special efforts have been made to furnish him our lumber line box cars for his shipments of hay. I think if Mr. Chapman were to do his business in a legitimate way, there would be no trouble whatever in giving him all the cars he wants.

To this letter Mr. Chapman in turn replied:

Mr. W. G. Collins states what he knows or should know to be false, when he says that I have had all the cars ordered through his agent at Westfield. I ordered in presence of three witnesses on December 30, 1891, fifteen cars; one or two February 8th, one February 24th, one February 26th. My hay was then at the station all the time and men there to load any day. I stood this kind of treatment until patience gave out, but not until the agent refused outright to let me have any cars. The agent is working, as he informed me, on instructions from Mr. Beardsley, who has done all he could to make life a burden for me ever since your honorable Commission compelled him to build for me a crossing on my farm, and build and maintain a station at Westfield. As to my doing business in a legitimate way, I will prove every act of mine to be not only in a legitimate, but in a business way, which is more than any agent, superintendent or employee of the Chicago, Milwaukee & St. Paul Railroad Company has done for me, or any but a few of its favorite patrons at Westfield. I have been put to an actual damage of over \$300 on this hay deal, through failure to get cars.

On June 23d, Superintendent Collins filed the following statement of cars furnished complainant during months of December, January, February and March of 1891-2:

I have to say that there were only a few days when the calls for cars were not fully supplied; and when there was a shortage, orders were distributed among the shippers in proportion to the amount of hay they had on hand ready to ship.

From December 20, 1891, to March 1, 1892, cars were furnished for hay shippers as shown below, viz: H. G. Chapman, fourteen cars; W. Chapman, five cars; Hopkins & Co., six; L. N. Crill, four; S. Vincent, five; E. Richardson, twelve; G. H. Sully, one; E. H. Spaulding, two; T. J. Reeves, four.

Mr. Chapman persistently refused to order cars through the agent at Westfield and instead of doing so, repeatedly applied to the superintendent and train dispatcher at Sioux City, by whom he was informed that cars must be ordered through the agent.

There was only one case in which he was refused a car, and that was a furniture car, which arrived at Westfield loaded, and was ordered to Racine, Wisconsin, empty for furniture when unloaded. He was informed by the agent that if he could load this car for Chicago or Milwaukee he could have it, but not having a load for either of those places, he was offered one of our large 60,000 pound capacity box cars for his shipment to Sioux City. He declined to take the box car and threatened to report the agent for refusing to permit him to load the furniture car for Sioux City.

The demand for furniture cars is so great that we can not furnish them for other business unless loaded to points at which we require them for furniture loading.

To this statement Mr. Chapman replied as follows:

Mr. Collins says in his statement of June 23d that I had fourteen cars from December 20th to March 1st. This is untrue. I only had ten cars during that time, as follows: One December 21st; two December 23d; one January 2d; one January 4th; one January 16th; two February 8th; one February 24th; one February 26th. My charge was that I ordered fifteen cars through their agent at Westfield on December 21, 1891—two for each day. This would of taken seven and one-half days. From December 21st to March 1st, is seventy days, in which time I got ten cars, just two-thirds of my order in seventy days, what I should have had in seven days. I did go to the train dispatcher in this city, but not until the delay and refusal as above shown, as he is in charge of ordering cars, the only person who has charge of leaving cars at stations on this division. The furniture car which he mentions was empty, as was another small 38,000 car, the only cars there that day. I wanted to load the furniture car, but was refused, and after it had been there forty-eight hours it was loaded with hay by Mr. Sully, for Minneapolis. I refused the small car as their rate is \$11 per car to this city; a small car only takes six tons, making nearly \$2 per ton, while the large cars take twelve tons, or a saving of over 100 per cent. in carrying hay twenty-five miles. I was not offered a 60,000 pound car. There were only two cars there that day, the furniture car and a small twenty-eight foot car. This is the only car offered and refused by me. Again I charge that I lost over \$300 through the Chicago, Milwaukee & St. Paul refusing to furnish cars.

Mr. Collins' reply to this letter was substantially that Mr. Chapman's calls for cars were supplied as promptly as those of any other shipper at that station, and that the company declined to entertain the claim for damages on account of the alleged discrimination.

This controversy had been carried along by the Commissioners with the view of bring-

ing about, if possible, an amicable settlement between the parties. It has, however, reached a point where further correspondence will hardly be profitable.

The facts as stated by complainant, and as contended for by respondent, are at marked variance and difficult to reconcile.

Section 19, chapter 77, Acts of Seventeenth General Assembly, says: "It shall be the duty of and railway corporation when within their power to do so and upon reasonable notice to furnish suitable cars to any and all persons who may apply therefor * * * * * and to receive and transport such freight with all reasonable dispatch," and in fact this was the common law before any Iowa statute was enacted.

The Commissioners in 1888 on page 869 of the report for that year, in discussing the question of inadequate car service, said: "It seems to them that all losses occasioned by the failure to furnish adequate transportation should not be borne by the producer and shipper; that the carrier who undertakes to provide the necessary facilities should be held to strict account for failures that reasonable foresight could guard against."

There is nothing in the law that allows the carrier to dictate where the goods shall go, or authorizes him to treat one shipper differently from another, nor is the carrier required to divert cars from the regular channels. A common carrier is one who undertakes for hire or reward to carry the goods of all persons who may apply, from one place to another, and for that purpose he must provide suitable facilities to meet at least the ordinary demands of business. Carriers have the means of ascertaining approximately at least what the demand for cars will be at the respective stations on their lines and should provide reasonable facilities accordingly. They are not, however, required to afford facilities to meet on short notice unexpected, extraordinary and unusual demands. There is no claim, however, by the respondent in this case that there was an unusual demand for cars on its line during the months covered by this complaint, and its failure to furnish the necessary cars to handle complainant's business is not fully justified.

The Commissioners, however, are not authorized to award a money judgment in a case of private right, and if complainant desires to push his claim in that direction, the courts are his proper tribunals.

Des Moines, Iowa, August 30, 1892.

T. B. HOLCOMB AND OTHERS, MUSCATINE,
IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY AND BURLINGTON,
CEDAR RAPIDS & NORTHERN RAIL-
WAY COMPANY.

Complaint filed August 26, 1892.

DECISION OF COMMISSIONERS.

On August 25, 1892, the Commissioners wired C. J. Ives, President, and E. St. John, General Manager, of the Burlington, Cedar Rapids & Northern and Chicago, Rock Island & Pacific Railways, that they had messages from four firms of Muscatine and Fruitland "that the railways had failed to supply cars to move the melon crop and asked immediate attention from the Board." Mr. Ives replied he was sending an average of fifteen cars per day there and would be pleased to have the Board investigate. Mr. St. John replied that he was "doing everything possible to move the melon crop, was unable

Failure to furnish cars for the ship-
ment of melons from Muscatine and
Fruitland.

to get cars from connecting lines and was unable to permit his own cars to go on foreign roads and was unable to furnish cars for warehouse purposes." Mr. Holcomb in reply stated that the shortage was largely the Chicago, Rock Island & Pacific Company's; that they had not been used for storage purposes, and asked the Commissioners to visit the locality, meet the shippers and investigate the situation. Mr. St. John stated that at this time there was a great demand for cars to move grain, coal and material of every kind and it was impossible to meet an immediate and exorbitant demand in connection with any one commodity.

In compliance with the request of Mr. Holcomb and Mr. Ives, of the Burlington, Cedar Rapids & Northern Railway, the Commissioners fixed September 9th as the day to meet the complainants and notified both railway companies, asking them to be represented at Muscatine.

The meeting was at the Commercial Hotel. The complainants were fully represented, and the Burlington, Cedar Rapids & Northern Railway. The Chicago, Rock Island & Pacific Railway Company was not represented.

It would seem from the statements of those present that the melon shipping season was practically over before the date of the meeting, so that no present advantage could accrue to complainants from any action that might be had this year. The evidence introduced developed the following:—That this year the melons ripened quickly, rather prematurely; a few cars were shipped as early as August 25th; the next week they ripened freely and there was a shortage of cars. There is a shortage of track room both at Muscatine and at Fruitland. At Fruitland to load melons they need an additional half mile of track devoted exclusively to this trade, or an addition to the passing track of this amount, and at Muscatine at least a quarter of a mile additional. They are now loading on the Hershey lumber track by the courtesy of the company. Fruitland is the station where many of the trains between Washington and Muscatine pass and from want of track room they are compelled to move the trains backward and forward to get by, frequently taking two hours before the empty cars are in position to load or be reached by wagons after an hundred teams are kept waiting all this time. Sometimes there are twenty cars loading with melons at once and they all have to be moved to allow trains to pass. Sometimes the railroad company is negligent in moving cars. On Monday, September 5th, there were twenty cars loaded to go east which were not moved until Tuesday afternoon. When the melon season opens in a year like this the traffic at the two places needs fifty cars per day. Early in the melon season they sold for eighty dollars per car, later in the season they were lower and delay in receiving cars in time reduced the price to the producer from twenty-five to thirty dollars per car.

All the witnesses were confident that if the passing tracks at Fruitland were longer that many delays could be avoided, as they cannot get across the road while trains are standing by. At Muscatine there is no one to distribute cars at the siding where the melons are loaded and whoever comes first takes the cars irrespective of previous orders. Much delay and inconvenience results from parties taking possession of cars that they are unable to fill in a reasonable time and those needing the cars are compelled to wait for the lack of some one in authority to make proper distribution.

The Hershey Lumber Company and the Musser Lumber Company asked to be heard. The former company claims to ship about six thousand cars per year. They could use from twenty to thirty cars daily, but cannot get them; at the time of hearing were two hundred cars short of their order. The Rock Island hauls empty stock and other cars, but will not stop them off to be loaded. The latter company stated that when cars are plenty they load twice as many cars at Muscatine as at Davenport or Rock Island, but when cars are scarce those places get their orders filled, while at Muscatine they are short, and unable to fill any order where quick shipments are required. The Muscatine

lumber trade is large and well worked up, but it is impossible to hold it unless orders can be promptly filled. There being no competing lines at Muscatine, points where there is competition get the empty cars when they are scarce.

This is the fourth year that complaints have been received at this office of the scarcity of cars to move the melon crop at Muscatine. It cannot be said that the call for this service is unexpected or unusual. The complaints this year are mainly against the Chicago, Rock Island & Pacific Railway Company. If this company has ample provision in cars for its general business (as it is fair to presume it has), there is some lack of system in the failure to meet this periodic demand for a special service that unfailingly returns each year about the same time. The Commissioners regretted that this company was not represented at the hearing, as an *ex parte* investigation is never satisfactory, and possibly explanations might have been made that would furnish excuse for some shortcomings. The conviction was forced upon them that much more could have been done to relieve the pressure had the matter been taken hold of actively in season.

With regard to the lumber interests of Muscatine, while they do not seem to have a place in this case, yet from the showing made, it is difficult to understand why a business so regular, so large and presumably profitable, should suffer for want of cars, unless the equipment of the road is inadequate to the service.

These matters are submitted to the railway companies for consideration. The Commissioners believe that something could and should be done to avoid a recurrence of these delays in the future.

Des Moines, Iowa, October 6, 1892.

GEORGE V. CLOSE, IOWA FALLS, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,
ILLINOIS CENTRAL RAILWAY COMPANY,
CHICAGO, IOWA & DAKOTA RAILWAY COM-
PANY.

Discrimination against omnibus owner.

Complaint filed April 12, 1892.

DECISION.

April 10, 1892, G. V. Close, of Iowa Falls, complained that the Burlington, Cedar Rapids & Northern Railway Company, the Illinois Central Railroad Company and the Chicago, Iowa & Dakota Railway Company discriminate against his 'bus line by assigning the omnibuses of his competitor to first and second places on the station grounds of said companies, granting complainant third place, at all of the stations except the latter, where he is granted second place. Mr. Close made his complaint in the first instance to the respondent companies direct but not being satisfied with the answers received, applied to the Commissioners.

As to the facts in the case there is little or no controversy. Mr. Close is the proprietor of a hotel at Iowa Falls, and on May 23, 1891, placed in operation a free omnibus to ply between the several railroad depots and his house for the benefit of his guests. Wm. Burgess operates three omnibuses at Iowa Falls, which ply between the several depots and

the hotels of the town and charges twenty-five cents for each person carried and transferred and has been engaged in such business for a number of years, stated to be about twenty-three.

Complainant's attention was directed to the decision of the Commission in cases in report of 1890, pages 881 and 903, and report of 1891, page 135, as expressing their views upon the question of omnibus lines at passenger stations. Complainant requested that his case be taken up and considered on the principal ground that the circumstances were different from those surrounding the cases heretofore determined and to that end copies of the original complaint were sent to the several railway companies interested.

Mr. C. J. Ives, President of the Burlington, Cedar Rapids & Northern Railway Company, replied substantially, that Mr. Burgess, proprietor of the 'bus line at Iowa Falls, has been established there many years and has the transfer between the Burlington depot and those of the Illinois Central and Chicago, Iowa & Dakota with one 'bus and with the other conveys passengers to and from the hotels and private residences and is therefore entitled to the first two places, one for his transfer 'bus and one for his 'bus to the hotels and residences.

The other companies replied in about the same tenor; the Illinois Central that its rule 897 governing agents, reads: "They will regulate the places where hacks, omnibuses and other vehicles shall be allowed to stand and where the drivers thereof and persons representing hotels, or other persons not in the employ of the company shall remain while on the company's premises, and any person not conforming to such regulations will be removed." This rule if properly applied does not seem unreasonable. In its application, care should be exercised to the end that competing omnibus lines be placed as nearly upon an equality as the surrounding conditions will reasonably admit of. The safety and comfort of passengers demand proper control by the railway company over hackmen and runners plying their vocations on the station grounds and platforms, and to prevent friction and discord it is reasonable regulation to designate the space in which omnibuses may back up or stand. Adhering fully to its former decisions, this complaint is dismissed without prejudice.

Des Moines, Iowa, October 26, 1892.

CITIZENS OF BRISTOW, IOWA,

vs.

CHICAGO GREAT WESTERN RAILWAY CO.

Unsafe condition of Sumner and Hampton Branch.

Complaint filed October 24, 1892.

REPORT OF INVESTIGATION BY COMMISSIONERS.

On October 24, 1892, the Commissioners received a letter signed by C. L. Jones and twenty-six others, citizens of Bristow, calling their attention to a wreck on the Sumner and Hampton Branch of the Chicago Great Western Railway, which occurred on the night of October 21, 1892, the signers claiming the accident due to the rotten condition of the bridges, and calling the attention of the Commissioners to the negligence of the railroad company. The petitioners close their complaint by asking the Commissioners to examine the line of road, inspect its ties and bridges, and to request said railroad com-

pany to so repair its road as to make the line reasonably safe. A copy of the complaint was forwarded General Manager Egan, and a request telegraphed him that in compliance with the request the Commissioners would, on November 1st, go over the line, and asking him to have some one representing the company go with them.

On November 1st, Mr. Egan, Superintendent of this portion of the road, Mr. Fernstrom, Engineer, and the Superintendent of Bridges, met them at Hampton with a special train and took them over the line, stopping at all the bridges that had not recently been rebuilt, and at such other points as were thought desirable to examine the track. The accident on the night of October 21st was at bridge 69, about one and one-half miles west of Dumont, and occasioned by the breaking of one of the caps under the track stringers between the piles; as the space between the bearings was short, the timber was evidently much weakened by decay or it could not have broken. This was understood to be admitted by the officers of the company. This bridge has been partly repaired and will be thoroughly so at once.

The next bridge examined was number sixty-seven over what was called Dathman's or Lime Kiln creek. This bridge was high piles driven across the flat and two spans of truss, one sixty or more and one something less, over the channel. In this bridge the piles were very rotten near the surface of the ground, as well as near the caps, and a number of the timbers in the pile bents and in the trusses showed strong marks of decay. It is, however, proper to state that the timber was still in the trusses and that there was very little deflection when the engine passed backwards and forwards over them. By sawing off the piles and supporting them thoroughly with timber blocking, replacing the decayed timbers in the trusses and the caps and stringers, if thoroughly done, this bridge will probably be safe until it can be replaced, which should not be later than next year. This bridge was about a mile west of Bristow. The complainants met the Commissioners at Bristow and went with them to the bridge. They gave valuable information about the decayed places and offered many suggestions. There seemed to be a kindly feeling toward the company, and a grave doubt in their minds whether the general officers were aware of the actual condition of the road. There were one or two smaller structures east of Bristow that seemed to require some renewals.

The next bridge of importance was that over Shell Rock river. This was in better condition than that at Lime Creek, but should be overhauled and a number of defective timbers replaced; this should have immediate attention.

The next bridge of importance was at Waverly, across the Cedar river. Many of the timbers in the trusses, floor beams and stringers, showed considerable decay, yet on the whole they seemed reasonably rigid. The trestle and pile bridging from the river east is in very bad condition. The Commissioners regard it as the most dangerous of anything they have seen. This should immediately have a large force to repair it, and very considerable new timber. An accident may happen at any time on this bridge and there should be great care while making the repairs to run slow over it. While this bridge is absolutely dangerous the other bridges should not be neglected and no time should be lost in making the repairs indicated.

The rails generally were in good condition, with the exception of a few miles of iron rail which was more or less battered at the ends. The renewal of these is not absolutely necessary and can very well wait. The Commissioners were notified by the general manager that he had purchased new steel to replace this iron.

The ties on most of the line were in very bad condition, many of them so rotten as not to hold a spike. This condition is dangerous and should not continue. In the judgment of the Commissioners not less than twenty per cent of the ties should be replaced immediately, or before the roadbed freezes. They are of the opinion that the lack of sound

ties makes the running of the road dangerous and that it cannot be safely operated during the winter with a less number of new ties than above called for.

Section 3, chapter 77, laws of the Seventeenth General Assembly, reads as follows:

Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also from time to time, carefully examine and inspect the condition of each railroad in the State, and of its equipment, and the manner of its conduct and management, with reference to the public safety and convenience; and for the purpose of keeping the several railroad companies advised as to the safety of their bridges, shall make a semi-annual examination of the same, and report their condition to the said companies. And if any bridge shall be deemed unsafe by the Commissioners they shall notify the railroad company immediately, and it shall be the duty of said railroad company to repair and put in good order, within ten days after receiving said notice, said bridge, and in default thereof said Commissioners are hereby authorized and empowered to stop and prevent said railroad company from running or passing its trains over said bridge while in its unsafe condition. Whenever in the judgment of the Railroad Commissioners it shall appear that any railroad corporation falls in any respect or particular to comply with the terms of its charter, or the laws of the State, or whenever in their judgment any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change in its stations or station houses, or any change in its rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business, is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation of the improvements and changes which they adjudge to be proper, by a notice thereof in writing, to be served by leaving a copy thereof, certified by the Commissioners' clerk, with any station agent, clerk, treasurer, or any director of said corporation, and a report of the proceedings shall be included in the annual report of the Commissioners to the legislature. Nothing in this act shall be construed as relieving any railroad company from their present responsibility or liability for damage to person or property.

The Commissioners, in compliance with the above section of the law, hereby notify the officers of the Chicago Great Western Railway Company that the bridges and roadway as above indicated are unsafe and inform them that the improvements and changes suggested are necessary for the safety and security of the public.

The officers of the road are respectfully requested to keep the Commissioners informed of the progress they are making in the repairs of the roadway and bridges, and how far they are complying with the suggestions above made.

To exercise the power conferred upon the Board and stop the running of trains over this branch of the road until the repairs are made would probably inflict serious injury upon the people living along the line, but unless the road is immediately made safe beyond question, it may become their duty to obey this provision of the law.

Des Moines, Iowa, November 3, 1892.

S. M. WALLECK, SHAMBAUGH, IOWA,

VS.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Complaint filed May 13, 1892.

DECISION OF COMMISSIONERS.

On May 10, 1892, S. M. Wallick, of Page county, Iowa, writes the Board that he owns a farm in Harlan township, which joins the town of Shambaugh, on the south; that the

Chicago, Burlington & Quincy Railroad runs through his farm and between his house, barn and other improvements and the highway; that the railroad company has built a crossing and put in 16-foot slide gates, five boards high, which are too heavy for women and children to handle, and this crossing is the only way he has to reach the highway. He asks the Board to order an open crossing at this place.

Answer was filed August 15th by Mr. Levy, Superintendent of the Iowa lines of the Chicago, Burlington & Quincy Railroad, with a plat showing the location of Mr. Wallick's land. From this it appears that his farm abuts upon the town plat, and there are three streets, West, Main and Mill streets, that reach his land, and Mill street is a nearer route to town and railway station than by the way that he asks the open crossing. In reply, Mr. Wallick admits this, but answers that the arrangements of his orchard, hog lot and grounds, with a slough or low grounds between his house, barn, granary and Mill street, make this way not as desirable as the other, and will involve outlay to make it practicable in wet weather. In the case of *Gray vs. the H. & M. Railway Company* (37 Iowa, 119), the Supreme Court holds "that where the only means a citizen has of reaching the highway is across the railway, he may insist that an open crossing be provided for him by means of which he may reach the highway without stopping to open gates or remove bars."

It does not seem to the Commissioners that Mr. Wallick's case comes within the rule here laid down, and they do not feel justified in ordering an open crossing.

Des Moines, Iowa, December 7, 1892.

COON VALLEY COAL COMPANY, DES MOINES, IOWA,

VS.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY.

Discrimination in applying eighty per cent rates.

Complaint filed August 2, 1892.

DECISION OF COMMISSIONERS.

On August 2, 1892, J. D. Stockton, President of the Coon Valley Coal Company, called at the office to consult with the Board about what he conceived to be a discrimination against his mine by the officers of the Chicago, St. Paul & Kansas City Railway. In May, 1891, this company arranged with the Coon Valley Coal Company to pay the switching charges in case they could induce the Des Moines & Kansas City Railway Company to build a switch to their mine, which they did for a year. Since that time for all coal carried to points on the Chicago, St. Paul & Kansas City Railway, the Coon Valley Coal Company pays a charge for switching to the Des Moines & Kansas City and the full local rate from Des Moines in addition. The mines at Dunreath have their coal brought by the Wabash road to Des Moines, a distance of twenty-seven miles, and it is carried to all points on the line of the Chicago, St. Paul & Kansas City at eighty per cent of the local rates. The coal of the Coon Valley Company is carried by the Des Moines & Kansas City one and one-fourth miles, which is called a switch, and for all coal for points on the line of Chicago, St. Paul & Kansas City, is charged full local rates. Mr. Stockton claims this to be discrimination as in both cases the coal originates on other lines and the distance hauled on the other line, he claims, should not justify charging him twenty per cent more

for the same service, the eighty per cent being the rate established by the Commissioners for joint rates. The reply of Mr. Egan, President, is this: Instead of being one and one-fourth miles, the distance from the mine to where the cars are received is one thousand two hundred and eighty-five feet. The distance direct from the mine by the coal trestle where it was received before the coal sheds were burned in 1891, is about 600 feet.

The questions to be determined are, first, whether this delivery is a haulage or switch; second, if a switch, would that make any difference, or should not a car switched from another line be entitled as fully to the eighty per cent as if hauled twenty-seven miles.

It will hardly be claimed that the moving of a car from a coal shaft to a delivery or a connecting track one thousand two hundred and eighty-five feet, is other than a switch. The discrepancy between the statements of parties is simply this, from the coal shaft to the Des Moines depot is one and one-fourth miles, while as a matter of fact all cars loaded and unloaded are received and delivered on the one thousand two hundred and eighty-five feet of track that connects the two roads at this place.

The second question is much more difficult of solution. The Coon Valley Coal Company pays one railroad for the service of receiving, switching and delivering the car, the other takes it and charges full local rates. The Durnrath coal miner pays the Wabash for the same service with the addition of twenty-seven miles haulage, and the Chicago, St. Paul & Kansas City charges only eighty per cent of the local rates for exactly the same service. If the coal mine loaded as it formerly did at the coal sheds on the line of the Chicago, St. Paul & Kansas City Railway, there is no question but it could properly charge full local rates. The distinction must be made somewhere. In the case of the one thousand two hundred and eighty-five feet switch and the loading on its own line the twenty per cent difference would be discrimination against the mine loading on the road. The haulage over the line of another road is unquestionably the basis on which the Commissioners were authorized to establish a maximum for joint rates, and nothing short of haulage will justify it, and, although in some cases it may work injustice, this cannot be avoided. The rates of switching are fixed independent of joint rates and are governed by conditions that do not apply to them.

Des Moines, Iowa, December 7, 1892.

CITY OF OKALOOSA, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Complaint filed May 26, 1893.

Application for eluctants.

DECISION OF COMMISSIONERS.

Under date of May 25, 1892, the Board received the following communication from George B. McFall, Mayor of Okaloosa:

To the Board of Railway Commissioners, Des Moines, Iowa:

GENTLEMEN:—By resolution of the Okaloosa city council I am directed to call your attention to the fact that the Chicago, Rock Island & Pacific and Burlington & Western railways cross one of our most prominent streets, to-wit: First street, at an elevation of about twenty feet, and have a fill so constructed as to make passage impossible. We desire to have the street opened for travel and ask that your Board take such action as is necessary to accomplish the desired result.

Yours,

GEORGE B. McFALL.

Copies of this were duly forwarded to the proper officers of said railway companies, and under date of May 27, 1892, the following answer was received from Mr. Gerry, the superintendent of the Burlington & Western Railway Company:

Answering your letter of May 26, relative to the complaint of Mr. G. B. McFall, relative to obstruction by our track and embankment on First street in the city of Okaloosa; replying thereto I beg to say that we have no obstruction on First street in Okaloosa; neither is any part of our main or side tracks located on or across First street.

Yours truly,

JOHN T. GERRY, Superintendent.

Copy of this answer having been sent to Mr. McFall, he replied thereto under date of June 11, 1892, as follows:

W. W. Abner, Secretary Board of Railway Commissioners:

MY DEAR SIR:—Yours containing reply of Mr. Gerry relative to obstruction of First street by Burlington and Western Railway, at hand. I note that he says his railway does not cross First street. I am not clear as to that: It is a question in the case. However, the main complaint was brought against the Chicago, Rock Island & Pacific, and the Burlington & Western was joined in order to at one time settle both. The Chicago, Rock Island & Pacific runs along Seventh avenue, and it seems that First street ends on far side of Seventh avenue, and the Burlington & Western is just beyond about fifty feet. It is the desire of the city to open First street beyond the railways, but nothing can be done in that way without some means of crossing the railways which are about twenty feet above grade of street. * * *

Yours,

GEORGE B. McFALL, Mayor.

July 12, 1892, the Commissioners were at Okaloosa and personally examined the locality in question and heard some testimony.

The city was represented by W. G. Jones, city attorney, Bolton & McCoy, attorneys, who also represented certain property owners interested, and by the mayor and some, if not all, of the city council.

The railway companies were represented by Soevers & Soevers, attorneys.

The following answer was upon that date filed on the part of the Chicago, Rock Island & Pacific Railway Company:

To the Honorable Board of Railroad Commissioners of Iowa:

In answer to the complaint of G. B. McFall, mayor of the city of Okaloosa, Iowa, alleging the obstruction of First street in said city by the Chicago, Rock Island & Pacific Railway Company, that company answering, says:

It is not true as alleged in said complaint that said company in any manner has heretofore or is now maintaining any obstruction whatsoever in said street. That it is further true that no part of the main line, switches or side tracks of this company are so located in or across said First street in said city. That no part of the lines of said company are laid over or in or upon said First street or any part thereof. That said First street, which it is claimed is obstructed by this company, terminates beyond the north boundary line of the property of this company at the point where it is claimed that said obstruction exists, and said street is not now and never has been located over or upon the land there occupied by this company.

And this company further answering said complaint, says: It is the owner of the land upon which its tracks are located at the alleged crossing of said First street in said city of Okaloosa. That said street does not extend beyond the north boundary line of the property of this company, which extends about fifty feet north from the center of the main line of its railway track at a point where said First street, if extended, would intersect the property of this company. That said street was never, in any manner, laid out or established, and no street now exists at the point where said obstruction is alleged by said city. That no proceeding of any character has ever been had or begun to establish a street where it is claimed said obstruction now exists, and that said city of Okaloosa has no interest in or right over or upon the property of this company at the point where it is claimed said First street is now obstructed.

And this company further answering said complaint, says: That in the year 1876 this company established its present line of railway as now located at a point where said First

street, if extended southward, would intersect the same and immediately thereafter, and at great expense to itself, constructed its railroad on such located line and as the same now exists, and since that date has continued to use and operate the same as a portion of its main or permanent line of railway through the said city of Oskaloosa. That the portion thereof now complained of by said city is within and constitutes a portion of the permanent depot grounds of this company at said city, and is within eighty feet of its permanent passenger depot thereon; that the same was procured by this company, permanently improved and arranged as its permanent passenger depot in said city, and with such purpose and intent, other buildings and permanent improvements have been constructed thereon, and for more than ten years last past, has continued to use, operate and possess the same and so continues to do for the joint convenience of this company and the public doing business therewith at its station at Oskaloosa, Iowa. That no objection was made at the time to the said location and construction of said permanent depot as aforesaid, and none has since been made by anyone until the present. That the said city of Oskaloosa at the time knew of and consented to the said establishment of said present depot grounds and the permanent improvement thereof for the convenience of the public in the manner aforesaid and has since permitted the same to so remain without complaint. And this company asserts it would now be grossly inequitable and unjust to compel it to remove or differently construct the same, and that the city of Oskaloosa should not be heard to so complain or demand.

This company further answering, says: That the south terminus of said First street and before it reaches the north boundary line of the property of the depot grounds of this company where said obstruction is alleged to exist, lies in a deep depression or ravine which never has been used and cannot now be used as a public highway; that the land into or over which said First street, if extended beyond the depot grounds of this company, and beyond the point where said obstruction is alleged to exist, would be in a still deeper gulch or ravine over which no highway has ever been established and over which the public could not travel, if one should be established, without enormous outlay for the purpose of preparing the same. That the condition of said land is in no wise suited for the establishment or construction of a public street or highway. That if said highway could be constructed over such ravine, it would, in course of such extension and within two hundred feet beyond the line of this company's road, reach and intersect the embankment of the Burlington & Western Railroad at an elevation above the surface of the land and between the embankments of the road bed of this company and that of the Burlington & Western road, of about thirty feet. That the embankment of the said Burlington & Western Railroad is constructed upon the land owned by said company in fee, and over or across which no street has ever been established, nor has any proceeding been instituted therefor, or any attempt been made to so establish the said street. That if said street should be extended beyond the line of the said Burlington & Western Railroad, it would lead again into a deep and impassable ravine at or near the city limits of the city of Oskaloosa and against enclosed lots and farms beyond which there is no street or public highway opened or proposed.

This company further says: That to open or extend said First street at the point proposed at grade with the company's present depot grounds, if the same should ever be opened to public travel, would render such depot grounds and yards suited for the use for which they were designed and for the time before mentioned have been so used, and compel this company to remove and differently locate the same at great inconvenience and expense to this company, as well as inconvenience to the public.

That to compel a crossing under this company's road and depot grounds at the point demanded would incur a heavy and unnecessary expense and result in no good whatsoever to the city or to the public, and be grossly inequitable and unjust to this company. That the city of Oskaloosa has no such interest in or right over the property of this company or its lines or depot grounds at the point claimed as authorizes it to make the demand stated in its complaint, nor has it any power to enforce the same, nor has this honorable Board any power or authority to grant the order demanded by said city or G. B. McFall as mayor thereof.

(Signed)

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,
By *Seever & Seever, its Attorneys.*

At the same time an additional and more formal answer was filed on the part of the Burlington & Western Railway Company, and which is as follows, to-wit:

To the Honorable Board of Railway Commissioners of Iowa:

In answer to the complaint of G. B. McFall, mayor of the city of Oskaloosa, Iowa, alleging the obstruction of First street in said city by the Burlington & Western Railway Company, that company answering, says:

First. That it is a corporation duly organized and existing under the laws of the State of Iowa and has constructed and in operation a line or railway from the city of Burlington northwesterly through the State of Iowa to the city of Oskaloosa, county of Mahaska and State of Iowa.

Second. It is not true, as alleged in said complaint, that the said company in any manner has heretofore or is now maintaining any obstruction whatsoever in said street. That no part of its main line, switches, side tracks, or turn-outs are located in or across said First street in the city of Oskaloosa. That said First street, which it is claimed is obstructed by this company, terminates several hundred feet north of the north boundary line of the property of this company and over which its railroad tracks are located, and that said street has never been extended or in any manner located over a point where it is now claimed the same is obstructed.

Third. That this complainant is the owner of the land upon which its tracks are located at the alleged crossing of said First street in said city of Oskaloosa. That said street does not extend to the north boundary line of the property of this company, and that said First street was never, in any manner, laid out or established, and no street exists at the point where such obstruction is alleged by said city.

Fourth. That no proceeding of any character has ever been had or begun to establish a street where it is claimed said obstruction now exists, and none is now pending therefor, and that said city of Oskaloosa has no interest in or right over or upon the property of this company at the point where it is claimed by the said city said First street is so obstructed.

Fifth. That this defendant is the absolute owner in fee of the property over which its track are laid, and across which said First street would have to be extended, and that the same has been used for more than ten years last past by this complainant in the construction and operation of its railroad. That the location of the land is such that it is impracticable to extend First street south, or in a southerly direction to a point where it would reach or cross the line of the defendant company, and there is nothing in the public needs which demands or justifies the opening of said street.

That the same would be of no service or advantage to the public, and would be grossly unjust and inequitable to this complainant. That the city of Oskaloosa has no such interest in or right over the property of this railway company, defendant, or its line or grounds at the point claimed, as authorizes it to make the demand stated in its complaint, nor has it any power to enforce the same, nor has this honorable Board any power or authority to grant the order demanded by said city or G. B. McFall as the mayor thereof.

(Signed)

THE BURLINGTON & WESTERN RAILWAY COMPANY,
By *Seever & Seever, its Attorneys.*

The taking of testimony was not completed at said hearing on the 12th day of July at Oskaloosa, but by consent of parties additional evidence was to be taken before a person agreed upon, such evidence to be submitted to the Board at a future hearing of the matter at their office at Des Moines.

July 19, 1892, as appears from the evidence, an ordinance was passed by the city council of Oskaloosa requiring said railway companies to construct and maintain viaducts at the place in question in this proceeding, the material parts of which ordinance are as follows:

SECTION 1. That the Chicago, Rock Island & Pacific Railway Company be, and is hereby required, directed and ordered to erect, construct and keep in repair, a viaduct, together with the necessary approaches thereto, under the railroad track or tracks, crossing or intersecting South First street.

SEC. 2. That the Burlington & Western Railway Company be and is hereby required, directed and ordered to erect, construct and keep in repair, a viaduct, together with the necessary approaches thereto, under its railroad tracks, crossing or intersecting South First street as extended.

SEC. 4. That the said viaducts are hereby declared necessary for the safety, convenience, and protection of the public, and the said railway companies are hereby required and directed to comply with this ordinance within sixty days after its passage.

SEC. 3. This ordinance shall be in full force and effect on and after its publication as by law provided.

On July 28, 1892, it appears that said city council adopted plans and specifications for a viaduct under the line of the Chicago, Rock Island & Pacific Railway Company at the

crossing of South First street, which plans and specifications were rescinded on the 24th of August, 1892, and others adopted requiring a less expensive structure.

August 25, 1892, the following papers were filed with the board on the part of E. H. Gibbs and J. A. L. Crookham, who appeared by Liston McMillen, attorney:

To the Honorable Railroad Commissioners of Iowa:

I hereby respectfully join in the application for the viaduct at the crossing of First street and the Chicago, Rock Island & Pacific Railroad Company's line in Oskaloosa, Iowa, for the reason among others, that I think it will hasten the time when my real estate south of Oskaloosa will be available for town lots, and it is my intention to grant to the public an extension of said street through my land, as soon as it is in demand for town lots or suburban property and thus straighten the Muchachinook road so that the people of East Oskaloosa will not be compelled to go to Market street to go south from the city.

(Signed)

J. A. L. CROOKHAM.

To the Honorable Railroad Commissioners of Iowa:

The undersigned respectfully joins in the application for the viaduct at the crossing of First street and the line of the Chicago, Rock Island & Pacific Railroad Company, and the railroad lines south thereof in Oskaloosa, Iowa, for the reason among others that the improvement and straightening of the Muchachinook road, which will ultimately result therefrom, will also create a demand for town lots and suburban property and the opening of said street at the north end of said city through my land to the Sigourney road, and it is my purpose to dedicate to the public said extension of said street as soon as the demand for said property creates a demand for such a street; and it is my belief that the building of said viaduct and the opening of said street south will soon create a demand for said improvement north.

(Signed)

E. H. Gibbs.

September 20, 1892, the defendant, the Chicago, Rock Island & Pacific Railroad Company filed an additional answer, which is as follows, to-wit:

And now comes the Chicago, Rock Island & Pacific Railway Company, and answering the amended specifications and complaints made by the city of Oskaloosa, and demanding the construction of viaducts at First street in said city, states:

I.

That said amended specifications filed herein are so vague, indefinite, uncertain, insufficient and incomplete that a viaduct cannot be built thereunder, and that no estimate of the cost of the construction thereof can be made or prepared therefrom.

II.

The defendant's railroad, at the point where said viaduct is proposed, as now constructed, consists of a substantial and permanent embankment, and will stand for many years without any cost whatever for its maintenance.

That so far as anything can be understood from the plans for the structure proposed by the city, it is to remove the permanent embankment now existing and put in its place a temporary wooden structure at all times insecure and dangerous for many reasons, and a structure which will have to be rebuilt at least once in every seven years, or within that time replaced by an expensive permanent structure.

That the ultimate cost of such a structure as is understood to be proposed by the city, with the cost of maintaining the same, if it could be maintained suitable for the operation of the railroad thereon, and the necessary repairs and rebuilding of the same, would be ultimately more expensive to the defendant than the permanent structure proposed in the original specifications of said city, and such as this defendant should not on any account be required to construct.

III.

That such proposed viaduct is within the permanent depot grounds of this defendant and within about fifty feet of its permanent passenger depot, and at a point where there are laid four tracks of this defendant's railroad, all of which are in frequent and some in almost constant use.

That trains are continually switching over these tracks, and trainmen and switchmen required to do much work where this viaduct is located. It is also at a point much and frequently used by foot passengers going to and from defendant's depot.

That the location of such a structure as is proposed by the city at this point would greatly embarrass defendant in the operation of its railroad, as well as greatly endanger the lives of its employees in their duties, requiring them necessarily to frequently pass over the same, as well as foot passengers going to and from said depot.

That said proposed viaduct of the character and at the point named would, instead of promoting the public safety and convenience, largely increase the danger and hazard thereof.

IV.

That the said complainants have not complied with the statutes of this State authorizing the construction of viaducts within certain cities. That the necessary requirements of the State on the part of the city have not been complied with, and this Board has no jurisdiction to set herein or grant the demands of said city.

V.

That this action is not prosecuted in the interests of the city named as complainant, or the public, but of two or three private individuals who are thus using the name of the city to compel the defendant to incur this expense to promote their personal interests, and such demands are unauthorized and unfounded in law and are unreasonable and unjust to this defendant.

VI.

This defendant further answering the intervening petitions of E. H. Gibbs and J. A. L. Crookham, says, the application made by such intervenors to be joined in this action is an unjust and unwarranted use of this action and the name of the city to enable the said intervenors to promote their personal interest to the prejudice of the public and at the expense of this defendant.

That the statute does not authorize owners of farm lands adjoining cities and towns in this State to bring the same into market or notice by building private roads to the same over impassable grounds and booming the sale of town lots at the expense of any other individual or corporation. That such intervenors should not be permitted to join herein.

Defendant reads and re-adopts all the original answer filed herein, so far as the same is now applicable to the issues pending before this Board, and asks that the same be considered as a part of its answer to the amended specifications and complaint herein.

The defendant asks that the intervening petitions of J. A. L. Crookham and E. H. Gibbs be dismissed and that the costs occasioned by the filing thereof be taxed to said intervenors, and that the application of the complainant herein be dismissed at its cost.

(Signed)

SEEVERS & SEEVERS,
Attorneys for Defendants.

October 3, 1892, there was filed with the Board the following notice, with proof of service on the station agent of said railway company at Oskaloosa, October 1, 1892:

To the Burlington & Western Railway Company:

You are hereby notified that on the 5th day of October, 1892, at the hour of 9 A. M. of that date, Miss M. Gibbs, E. H. Gibbs, J. A. L. Crookham and the City of Oskaloosa will apply to the Board of Railroad Commissioners of the State of Iowa, at their office in the city of Des Moines, for an order directing the construction of a viaduct under the line of your road at the point thereof where the same crosses South First street, in the city of Oskaloosa, Iowa.

(Signed)

LISTON McMILLEN, BOLTON & MCCOY,
Attorneys for Petitioners.
W. G. JONES, City Attorney.

Attached to said notice was a copy of a resolution of the city council of Oskaloosa adopting plans and specifications for said viaduct mentioned in said notice.

October 5, 1892, all of said parties appeared by their attorneys respectively before the Board at Des Moines. The intervenor, R. H. Gibbs, filed a statement setting forth in substance that his petition had been filed under misapprehension of the facts or results to be accomplished by the proceeding, and that he desired to be dismissed therefrom. A motion was filed on the part of the Burlington & Western Railway Company to

postpone the hearing so far as that company was concerned to a later date on the ground of insufficient notice or want of notice that any plans or specifications had been adopted for the viaduct under that road, which motion was allowed. Some additional evidence was submitted on the part of the Chicago, Rock Island & Pacific Railway Company and a partial hearing had so far as that company was concerned, and the whole matter postponed for a further and final hearing later.

October 25, 1892, an additional answer was filed on the part of said Burlington & Western Railway Company, setting up substantially the same defense as against any order for such viaduct under that road, as previously filed on the part of the Chicago, Rock Island & Pacific Railway Company, and heretofore fully set out.

November 16, 1892, upon due notice said parties by their respective attorneys again appeared before the Board at their office in the city of Des Moines, and the case was finally heard, argued, and submitted for decision.

The evidence in the case is quite voluminous. A review of it all in this connection is not necessary, but some of the facts disclosed thereby are as follows:

Both of the railroads in question run through the city of Okaloosa, near the south boundary thereof. The Rock Island road at the place in question and for considerable distance on each side thereof in a due east and west direction, and the Burlington & Western in a northeast and southwest direction, crossing the Rock Island & Pacific Railroad one block west of South First street. Market street runs north and south through said city, crossing both of said railroads at grade. Seven blocks east of Market street is Seventh street, another north and south street, which crosses the Rock Island railroad at grade. First north and south street east of Market street is South First street, where viaducts are asked for, and between South First street and Seventh street are five other north and south streets north of the Rock Island railroad, but none of which appear to be laid out across or south of the line of that railroad. Between Market street and Seventh street are situated the depot grounds, side tracks, switches and yards of the Rock Island company. One of the contested points in this case is whether the west boundary of the depot ground proper is the east line or the west line of said Lafayette or South First street. On the line of said South First street, if extended across the tracks of the Rock Island road south to the track of the Burlington & Western railroad, the distance is from one hundred and fifty to two hundred feet. The evidence on the part of the city, particularly that of Major Lacey in connection with his deed to the Rock Island company, tends to show that the west boundary of the depot grounds proper of said company is the east line of said Lafayette street as it was then known, and that said Lafayette street had been prior to the building of said Rock Island road laid out or platted to the south boundary of what was afterwards known as Lacey's Addition, which would carry said street across the line of said tracks of the Rock Island road, as now located, but would not reach to or across the tracks of the Burlington & Western Railroad Company, where the same would cross said street if extended a short distance south of said Rock Island railroad tracks. There is no evidence, however, on the part of the city tending to show that Lafayette street, if so platted and laid out across the line of the road, was ever opened, worked or used as a street at the place where said railroad crosses the same, prior to the location of said railroad. A plat certified to by the recorder of said county and filed with the Board November 19, 1892, of said Lacey's Addition, shows Lafayette street to have been platted across the Rock Island road as claimed by the city.

On the part of the defendants a plat or map is submitted in evidence so drawn as to show that the depot grounds proper of said Rock Island company extend to what would be the west line of said Lafayette street if extended south at the place in question, and to which plat the following certificate is appended:

I, M. D. Burkett, hereby certify I am the auditor of Mahaska county, Iowa, and have in my charge the transfer records of said county; that I have carefully examined the attached map of 1878, and compared the same with the records in my office, and that the same correctly shows the right of way, lands and depot grounds of the Chicago, Rock Island & Pacific Railway Company in the city of Okaloosa as indicated on said map; that Lafayette street as marked on said map is what is now known as First street in the said city of Okaloosa, and said Lafayette or First street does not extend south of the north line of the depot grounds of said railroad, that the records in my office show said street is not platted south of the north boundary line of said depot grounds, as shown on the annexed map; and that said Lafayette street, if extended, would pass over the west end of said depot grounds, and where no street is now located, as shown by the records in my office.

And I further hereby certify that there is not now and never has been any regularly laid out or platted addition to the city of Okaloosa, Iowa, embracing any part of the southeast quarter of the northeast quarter of section 24, township 15, range 18 in Mahaska county, Iowa, lying immediately south of the tracks of the Chicago, Rock Island & Pacific Railway Company, and that there has never been laid out or platted any lots on either side of where First street would be if extended south of the depot grounds and tracks of said railway company to the south corporate limits of said city; that all of the lands sold and platted in that section south of said depot grounds and tracks have been described by irregular surveys and are so platted upon the records in my office, except Crookham's Addition of out lot 4, made on the 2nd day of May, 1892, and which is itself a lot of irregular survey in said city.

(Signed:

M. D. BURKETT,
County Auditor, Mahaska county.

From the foregoing it can be very readily seen that there is at least a serious conflict in the evidence as to whether any street was ever laid out, platted, or established, at the point where a viaduct is now asked for under the tracks of the Rock Island road.

But assuming that such a street had, prior to the location and building of that railroad through the city of Okaloosa, been duly platted and laid out at the place in question, the evidence discloses the further fact that on March 18, 1876, said city passed a certain ordinance establishing in said city a street to be known and designated as South Avenue, to be one hundred feet in width and to commence at a point on a line with the east line of Lafayette street, at the place in question in this case, and running thence west to the west line of section 24, and the sum of \$6,350 was appropriated to be paid to the person named in said ordinance for the land so taken for said street. It is claimed that said street was so established for the purpose of being granted for right of way to the said Rock Island railway company, as an inducement to the location and building of said railroad in the city of Okaloosa, but whether that is true or not the evidence shows on the 29th day of March, 1877, the following ordinance which was passed by the city:

SECTION 1. Be it ordained by the city council of the city of Okaloosa, that there be and is hereby granted and given to the Chicago, Rock Island & Pacific Railway Company the right of way for its railway through, on, over, across and along South Avenue street in the city of Okaloosa, from the east side of Lafayette street to the western terminus of said South Avenue street, at the west line of the corporate limits of said city. And the said railroad company is authorized and empowered to construct, maintain and operate, with a single or double track, its railway through, on, over, across and along said street throughout its entire length and to enter upon, take possession of and use said street to whatever extent it may be necessary to enable said company to reasonably avail itself of and enjoy the right of way and privileges herein granted.

SEC. 2. This ordinance shall take effect within the time prescribed by law after its publication in the Weekly Okaloosa Herald and the Reform Leader.

Passed March 6, 1877.

(Signed) GEO. H. BAUGH, Mayor.

Attest: GEO. E. LEE, Clerk.

The starting point or eastern terminus of South Avenue so established and granted to said Rock Island Railroad Company, is the east side of said Lafayette street, so that there is no question but said company was by said ordinance granted the right to occupy said street at the very place in question, where a viaduct is now asked by said city. At that place there was at the time said road was built a deep depression, ravine or gulch,

which extends on in a southerly direction beyond the Burlington & Western tracks and right of way.

In pursuance of the authority granted by said ordinance and soon after the passage of the same, the said Rock Island company took possession of said South avenue, filled said ravine or gulch at the place in question with dirt and made a permanent embankment there from fifteen to twenty feet in height and sixty-five feet or more across the same at the top thereof, laid its main and several side tracks thereon, and has ever since used and occupied this place in question, and the whole of said South avenue for station grounds and right of way purposes, without objection on the part of the city authorities so far as the evidence shows, until about the time this proceeding was instituted.

The same body that passed said ordinance had authority under the law to vacate streets, and it might be a question, under all circumstances disclosed by the evidence in this case, South First street, if at one time it did extend over the locality in question, should not be considered as having been vacated.

The evidence in the case tends to show that the place where the Rock Island road was so located and its depot established, was at that time in a field used for farming purposes, and that no street existed at the place in question by use or prescription, or in any other legal way, than by the alleged platting hereinbefore referred to.

The Burlington & Western Railway Company seems to have acquired its right of way by deed from J. A. L. Crookham and others, executed the 5th day of July, 1883, and from Porter Hedge and others by deed executed May 2, 1884. That road took possession under said deeds, filled the same gulch or ravine by a permanent embankment about twenty feet high and has ever since its construction been in the exclusive possession of the place where South First street, if extended, would cross its tracks and where a viaduct is now asked for by said city.

Evidence was submitted on the part of the city tending to show that prior to the location of either the Rock Island or the Burlington & Western railroads, a street had been opened and used a short distance north and south, in what would have been in line with South First street if extended south from said railroads, but there can hardly be a claim from the evidence that any such street extended over the place where said Burlington & Western road was afterwards located, as any travel upon such alleged streets seems to have been deflected westward before it reached that locality.

The only other claim on the part of the city of the establishment of a street where a viaduct is asked under the tracks of the Burlington & Western road is based on a certain deed to the public and city of Oskaloosa, executed August 7, 1891, by J. A. L. Crookham and wife, and a plat made by said Crookham and filed in the office of the Recorder of Mahaska county, May 1, 1892, both long after said railway company acquired its rights in said premises at the place in question in this proceeding.

The proceedings, papers filed and some of the facts disclosed by the evidence in the case as submitted to the Board have been set forth at considerable length for the purpose of showing the questions involved, and why the Board have reached the conclusion it has as to its duty in the premises.

It is not a question as to whether either or both of these railroad companies should be allowed to maintain a barrier to the extension of the street in question southward to that part of said city south of those railroads. The law provides a method of laying out and establishing streets over railroads as well as other property. If a street existed at the place where now claimed by the city when said railroads were located and built, the law would require, if not released from such obligation, that said railroad companies should put such streets in as good repair and condition as before any alteration by said railroad companies, and no order or action by this Board would be necessary in order for the courts to enforce that legal obligation.

The first action taken on the part of the city, as shown in this proceeding, seems to have been based upon that obligation on the part of defendants. The resolution adopted by the city council that seems to have been the initiatory of this proceeding reads as follows:

Resolved, That South First street be and the same is hereby ordered opened for travel through and across the Chicago, Rock Island & Pacific Railway and the Burlington & Western Railroad tracks, the same to be without cost to the city, and immediate steps to be taken to that end.

It was not until the passage of the ordinance of July 19, 1892, hereinbefore referred to, and some considerable time after the proceeding before this Board was commenced, that the city authorities seemed to rely upon the provisions of chapter 32, acts of the Twenty-second General Assembly, authorizing cities of a certain class to require the erection or construction of viaducts in certain cases.

Section 1 of said act is as follows:

The council of any city of the first class and cities organized under special charter, or cities of the second class having a population of seven thousand or over, shall have power to require any railroad company or companies, owning or operating any railroad track or tracks upon or across any public street or streets of such city to erect, construct, reconstruct, complete and keep in repair to the extent hereinafter provided, any viaduct or viaducts upon or along such street or streets and over or under such track or tracks, including the approaches thereto, as may be deemed and declared by ordinances of such city necessary for the safety and protection of the public; provided, that the approaches to any such viaduct which any railroad company or companies may be required to construct, or reconstruct, and keep in repair, shall not exceed for each viaduct a total distance of eight hundred feet, and provided further that no such viaduct shall be required on more than every sixth street running in the same direction and that no railroad company shall be required to build or contribute to the building of more than one such viaduct with its approaches in any one year. Nor shall any viaduct be required until the Board of Railroad Commissioners shall, after due examination, determine such viaduct to be necessary in order to promote the public safety and convenience, and the plans of said viaduct prepared as provided in section three hereof, shall have been approved by said Board.

The city of Oskaloosa appears to have, as shown by the evidence, over seven thousand inhabitants, and has the right under the law to require viaducts, under the limitations imposed by that act. The question relating to to plans and specifications in this case could be disposed of by the Board, without much difficulty if that was reached.

The main point of contention and the principal question in this case is as to whether there is any public street at the place where viaducts are asked for or demanded. It cannot be fairly claimed that the public safety and convenience require a viaduct under the tracks of the Chicago, Rock Island & Pacific Company unless one is also required under the Burlington & Western tracks, for unless some way of crossing the tracks of the latter company is provided it would be of no public benefit or advantage to have a crossing of the Rock Island, so that the existence of a public street where a viaduct is asked for under the Burlington & Western track is just as essential as at the Rock Island crossing, in order to justify any action of the Board in this proceeding requiring viaducts. The mayor of the city in his second communication to the Board, says he is not clear on the question of there being a street at the alleged Burlington & Western crossing.

It is claimed on the part of the city that the crossing of the Rock Island tracks at Seventh street is a dangerous one on account of the track being in quite a deep cut and the obstruction of the view of approaching trains caused thereby.

That the crossing at Market street is dangerous on account of the tracks of both roads there being so near together and the amount of switching there done. That

if viaducts are constructed under the tracks of both of said roads where asked for in this proceeding that travel would be diverted to quite an extent from Seventh and Market streets to the street upon which such viaduct would be located and thereby the public safety would be promoted.

That if such viaducts were constructed, new additions would be laid out and lots placed upon the market that would be desirable for residence or other purposes south of said railroad tracks, between Market and Seventh streets, and by making that portion of the city more accessible the public convenience would be materially promoted. If the city was asking for a viaduct at Seventh street it would seem that very strong reasons could be urged in support of such a demand. The Market street crossing does not appear to be unusually dangerous. It may well be doubted whether, under the law, the Board would have the right to give very much weight, under the circumstances of this case, to the other considerations urged as affecting public convenience.

The authority to require viaducts being limited to the statute above quoted to cities of the first class, those under special charter and cities of the second class having a population of 7,000 or over, and then only in case the same are deemed necessary for the safety and protection of the public, it might with some degree of plausibility be claimed that the Legislature had in view when that act was passed something in the nature of a thoroughfare, where persons, teams, and traffic generally was so continuously passing over the tracks of railroads as to make the condition dangerous and inconvenient to the public. The Commissioners do not wish to be understood as holding that in all cases there must be a stream of public travel at the particular place where a viaduct might be asked for before one should be ordered. It might be necessary to locate or establish a street for the purpose of obtaining a more suitable place for a viaduct, to which travel, until then passing elsewhere in the vicinity, would resort; or where a street once duly laid out or established had been obstructed or rendered unfit for use, which, upon being opened for travel, it would be used to the extent contemplated by this statute, and a viaduct was necessary for the safety and convenience of the public, an order for the same would seem to be justifiable.

This statute certainly contemplates the existence of a railroad track or tracks upon or across a public street before a viaduct can be required. A public street is just as essential as a railroad track. Some claim was made in this case that it is the duty of the city council to determine as to the existence of the street and that this Board have only to pass upon the question of the viaduct for the promotion of the public safety and convenience. It would be difficult to say, however, that the public safety would be promoted by the construction of a viaduct where the public had no right to travel.

In most cases arising under this statute the existence of the street would be as palpable as the existence of the railroad track or tracks and the determination of that question would be merely incidental to the main inquiry by the Board. In the judgment of the Board this statute contemplates that in every case it should be essentially incidental—not that a street should in every case be in sight like a railroad track, but that the legal existence of the same should be susceptible of such proof as to render the same reasonably certain. It should not be the principal point of contest in such an application as the present. The existence of a public street at the place where viaducts are asked for in this case, was strenuously denied at the very inception of the proceeding, and this denial has been as strenuously insisted upon ever since; the principal or a large portion of the evidence

has been directed to that issue; valuable property rights depend upon the decision of that question. This Board is not organized or clothed with the legal authority to settle or decide that matter so as to be binding upon the parties to this proceeding.

A finding by the Board that the viaducts asked for are necessary for the safety and convenience of the public would necessarily imply that in their judgment a public street exists where the same are asked for, and while this would be of no binding force or effect in a legal tribunal, the Board do not feel it to be their duty to pass upon that matter in the present status of this proceeding. In their judgment that question should first be submitted to and passed upon by the proper legal tribunals organized and established for such purposes and resorted to by all persons corporate and otherwise for the settlement of such matters, or in some other proper manner, the existence of a public street at the place in question should be rendered more apparent, before this Board would feel justified in determining as to the necessity and convenience of the viaducts asked for in this proceeding.

Des Moines, Iowa, December 20, 1892.

Before the Board of Railroad Commissioners of the State of Iowa:

STATEMENT IN MATTER OF STOPPING TRAINS AT AFTON JUNCTION, IOWA.

On February 10, 1892, Joe S. Reynard, of Creston, Iowa, addressed the Board asking that all passenger trains on the Chicago, Burlington & Quincy and the Chicago, St. Paul & Kansas City Railways be required to stop at Afton Junction. The petition was not a new one, the subject having been brought to the consideration of the Commissioners in August, 1888, by Mr. Sigler and other citizens of southwestern Iowa, and as a result a passenger house was ordered built and trains 3 and 4, passing this point about the middle of the day, were arranged to stop at the crossing. Additional letters were received from Mr. Beebe, of Talmage, and Mr. Giles, of Cedar Rapids. These letters were forwarded to Mr. Merrill, General Manager of the Chicago, Burlington & Quincy, and a conference was arranged between Mr. Levey, Superintendent of Iowa Lines, on August 10, 1892, when it was agreed that trains 9 and 11, going west at 10:19 and 8:49 P. M., and 10 and 4, going east at 7:35 A. M. and 2:55 P. M., stop at this crossing.

Mr. David Fisher, of Barney, presents a claim for delay, by reason of the failure of trains to stop at the Junction and his being carried by. As he wants money damages, this is a case that the Commissioners are not authorized to determine.

The Loudon Machinery Company also desire a freight transfer at this point. In view of the expense of constructing a transfer at this place, and the fact that transfers at Des Moines and St. Joseph are available, the Commissioners have thought best not to press this matter until the courts determine whether the statute is mandatory in crossings of this character.

Des Moines, Iowa, August 30, 1892.

CITIZENS OF PAGE CENTER, IOWA,

VS.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Station facilities.

Complaint filed June 30, 1891.

DECISION OF COMMISSIONERS.

On June 30, 1891, J. H. Pyers, and other citizens of Page Center and vicinity, filed with the Board a petition praying for the reinstatement of an agent at that point, setting forth that the "company have a first rate station building 40x15 feet, with waiting room, freight ware room, office, etc. They have also a good stock yard. At present the key of the station is in the hands of the section foreman who, for downright incivility, stands pre-eminent. I can mention scores of persons who had to stand on the platform last winter waiting for the train for hours in blizzards; there being no operator a person cannot tell at what moment the train may come, hence one is compelled to stand and wait."

A copy of the petition was sent respondent, and Superintendent C. G. Wilson replied September 21st, claiming that the business at Page Center does not pay expenses and does not justify the company in keeping an agent at that point, though one had been kept there several years, when the business was better. Mr. Wilson claims "Page Center only has a population of forty-two persons," that the business has run down from eighty-two carloads shipped out and in during 1883, to forty-two carloads in 1888, and in the period from January 1, 1889, to April 2, 1889, that the business of the station amounted to only three hundred and thirty-four carloads. Mr. Wilson also states that "the station will be kept open the proper time before the arrival of all regular trains, and will be kept warm and lighted at night."

The petitioners, replying to Superintendent Wilson, state that it is not Page Center and its population that are especially interested in an agent at that point, but the farmers for miles around who desire facilities for shipping and travel, and ask for an agent to properly attend to the business there; that the falling off of business has largely been caused by lack of an agent and facilities at Page Center, and that with these restored an increase of business may confidently be expected.

The fact that the business of the station for the period of five years failed to pay expenses, with an agent and proper facilities for shipping, should have proper weight in considering this case. That the people are entitled to shipping and traveling accommodations from respondent company is well established, and accommodations should be such as a regard for the public interests demand and the business of respondent will justify. The petitioners ask an agent and operator—the latter is a matter outside the control of the Commissioners. The station at present, it is stated, is kept open, warmed and lighted, by Mr. August Lind, section foreman of the company. We are informed by petitioners that passenger trains stop for the mail and accommodation freights also stop on being flagged, and frequently without flagging, when they have business at that point. With these arrangements and facilities properly kept up and afforded for traveling and shipping, the Commissioners are of opinion that the public are reasonably well served, and that with increased business, increased facilities should and will be properly extended.

Des Moines, Iowa, December 23, 1891.

ROSS & BRADY, AKRON, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Station facilities.

Complaint filed September 9, 1891.

DECISION OF COMMISSIONERS.

On September 8, Ross & Brady, of Akron, Iowa, a station on the line of the Chicago, Milwaukee & St. Paul Railway in Iowa, complained that they had made formal application to the respondent company for a place on station grounds at Akron on which to erect a warehouse to be used by them for the storage and handling of grain for shipment over respondent's railroad, which application had been refused.

The complaint was sent to Superintendent Beardsley, together with the following communication:

Des Moines, Iowa, September 8, 1891.

L. B. BEARDSLEY, Superintendent C. & St. P. Railway Company:

DEAR SIR:—Your favor of the 8th inst. to Ross & Brady of Akron, Iowa, has been forwarded to this office. In it you state "our people are of the opinion that there is ample storage room now at Akron."

Your attention is respectfully referred to decisions heretofore made by this Commission, covering applications for locations on side tracks. Commissioner's report for 1890, pages 940, 941, 942, 943, 944; report for 1891, page 1043; report for 1892, pages 828 and 829, in which it is substantially held that to give the exclusive right of shipping grain or other merchandise tends to create a monopoly and is against public policy and is also discrimination against others who might desire to engage in this business. Common carriers are required to afford all parties desiring to do business with them with equal facilities, and a refusal to grant such equal facilities is a violation of the Iowa statutes.

Does the case under consideration present any features or conditions different from those cited above and if not is there any reason why an order should not be made against your company.

Respectfully,

W. W. AINSWORTH, Secretary.

By order of the Board.

On September 22d Roswell Miller, President of respondent company, replied substantially as follows:

I beg to say that this company cannot recognize the authority of the Commission to dispose of its right of way or depot grounds. I note your reference to Commissioner's Report for 1890, in which it is held "that to give the exclusive right of shipping grain or other merchandise tends to create a monopoly, and is against public policy," and beg to say that this doctrine is in my judgment quite sound, and is the doctrine upon which we acted long prior to any ruling of the Commission on this subject, as you must know if you are familiar with the situation at our various stations. You might have added without departing from sound doctrine, that to give an exclusive right of shipping grain or other merchandise, is not only against public policy, but is against the interests of railway companies. We have therefore done what we could to encourage proper competition at our stations.

At this particular station, Akron, there are three buyers located on our track, and I understand there are also others not located on our track. It is therefore manifest that there is no monopoly at that point.

We have observed that at stations where there is a limited amount of business, too many grain buyers have a tendency to spoil it for all, and drive all into a combination for self-protection. It is therefore our opinion that it is better for the interests of the public, to have only so many as may produce a wholesome competition.

We cannot subscribe to the doctrine that the refusal to give a location to Messrs. Ross & Brady on our right of way is a discrimination, or is a refusal to grant equal privileges, as required by the Iowa statutes; but the granting of locations is purely a gratuitous proceeding on the part of the railway company, and if to grant one, and not to grant all is a discrimination, we shall either be forced to grant one, or to buy additional grounds for furnishing locations where we may not have sufficient grounds.

In this connection, I beg to refer the Commission to the decision of the Supreme Court of the State of Minnesota in the case of State of Minnesota vs. this Company, 36 Minn. 402.

On October 8, 1891, Commissioner Smith went to Akron and found that Huntington & Co., have an elevator and two flat houses; McMichael & Son two grain houses, Hopkins & Co. have a flat house. In all, five flat houses and five coal houses, besides the elevator. There is over 200 feet of vacant space between the coal houses and the stock yards. The law provides that there must be no discrimination in matters of this kind. See Section 4, Chapter 28, Acts of the Twenty-second General Assembly: "It shall be unlawful for any common carrier subject to the provisions of this act to make or give any preference to any particular person," etc., "in any respect whatever." See also decisions of courts, 68 Pa., 370, and 36 Ill., 365.

A railroad company having established the custom of granting privileges for warehouses or elevators on its depot grounds, to grain dealers handling grain for shipment over its line, is required to grant the same privileges upon the same terms and conditions to all other shippers so long as it is within reason so to do.

In this instance there is more than sufficient ground on the side tracks of the respondent company for complainants' purposes, and it is hereby ordered that the application of complainants be granted upon the terms usually made in such cases and that respondent, within thirty days from the date hereof, set apart suitable grounds at a convenient point on its sidings where it will not unnecessarily interfere with the company's depot and business facilities, on which complainants may erect buildings suitable for the transaction of their business with respondent's road.

Des Moines Iowa, December 23, 1891.

CITIZENS OF ROCK RAPIDS, IOWA.

VS.

ILLINOIS CENTRAL; DUBUQUE & SIOUX CITY; CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA, AND BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANIES. } *Transfer tracks.*

Petition filed September 24, 1891.

DECISION OF COMMISSIONERS.

Petition was filed asking an order requiring the companies named in the caption to put in transfer tracks so that cars may be transferred, as is provided by law.

On October 8th, Commissioner Smith conducted a hearing in this matter at which Mayor Parsons appeared for complainants, Superintendents Gilleas and Dixon for the Illinois Central. The Burlington, Cedar Rapids & Northern and the Chicago, St. Paul, Minneapolis & Omaha were not represented.

The testimony introduced showed that the principal demand for transfer in carloads at that point was of a local nature, namely, grain purchased and stored in warehouses on the side tracks of one company, the owner of which from advantage in markets, might desire transferred to the tracks of one of the other companies. From an examination of the ground it was found that the tracks of the Illinois Central and the Chicago, St. Paul, Minneapolis & Omaha do not cross each other, but run through the town parallel with each other, but a short distance apart, but

in no manner connecting; that the Burlington, Cedar Rapids & Northern track crosses the tracks of both of the other lines, and that there is a track connecting the Burlington Cedar Rapids & Northern with the Illinois Central, but no connection between the Burlington, Cedar Rapids & Northern and the Chicago, St. Paul, Minneapolis & Omaha. A track connecting the last two named lines would furnish a means for the interchange of cars between all of the lines. A track connecting the parallel tracks of the Illinois Central with the Chicago, St. Paul, Minneapolis & Omaha would produce the same results. The law applicable to connections at railroad crossings was enacted by the Fifteenth General Assembly of Iowa, being section 1292 of the Code, and reads as follows:

Any railway corporation operating a railway in this State intersecting or crossing any other railway of the same gauge, operated by any other company, shall by means of a Y or other suitable and proper means be made to connect with such other railway so intersected and crossed, etc.

The Commissioners regard this section as mandatory and under it a Y should be constructed connecting the tracks of the Burlington, Cedar Rapids & Northern with the tracks of the Chicago, St. Paul, Minneapolis & Omaha Companies.

The Twentieth General Assembly enacted a law conferring upon the Railroad Commissioners the discretion of requiring railroad companies to connect their tracks at crossings. Under the mandatory section the Commissioners ordered the construction of several connecting tracks. The railroad companies interested declined to put in the tracks, contending that the legislation of the Twentieth General Assembly operated to repeal the mandatory section. A test case is now pending in the courts that will probably settle this question. Under the circumstances the Commissioners do not feel at this time warranted in ordering the construction of the connections asked for by complainants, other than as is required by section 1292 of the Code.

Des Moines, Iowa, December 23, 1891.

CITIZENS OF PANAMA, PERSIA, PORTSMOUTH, DEFIANCE AND YORKSHIRE.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. } *Insufficient passenger train service.*

Complaint filed June 5, 1891.

DECISION OF COMMISSIONERS.

On June 5, 1891, petitions numerously signed by the citizens of Panama, Persia, Portsmouth, Defiance and Yorkshire, stations on the westerly end of the Council Bluffs line of the Chicago, Milwaukee & St. Paul Railway, were filed, asking for an order requiring passenger trains known as Nos. 1 and 4 to stop on signal at the stations named in the petition.

A copy of the petition was sent to the company, to which General Manager Earling replied substantially that the schedule time of Nos. 1 and 4 was such that it was not possible to make these stops, and that the travel to and from Council Bluffs and Omaha from the stations complaining was so light that there seemed to

be no occasion for stopping the fast train; that trains Nos. 9, 65, 10, 12 and 16 carried passengers between Manila and Council Bluffs, and these trains, in addition to passenger trains Nos. 2 and 3 which stopped at all stations, gave parties along that part of the line ample facilities for going back and forth.

The case was set for hearing at the station of Neola on August 13, when it was developed that the principal places of business of the residents of the stations named in the complaint were Council Bluffs and Omaha; that the only available passenger trains at these stations were train No. 3, going west, passing Panama at 3:55 p. m., and train No. 2, east, passing Panama at 11:24 a. m.; that it was not practicable to leave Panama at 3:55 p. m. and reach Council Bluffs or Omaha and transact any business and return on a train that would in turn reach Panama at 11:24 a. m.; that the accommodation freight train was so irregular in its time that it could not ordinarily be made available for returning from Council Bluffs in the evening.

Superintendent Goodnow submitted statement of ticket sales for six months ending May 31, 1891, to and from Council Bluffs, as follows:

STATIONS.	To Council Bluffs.	From Council Bluffs.
Earling.....	310.98	367.34
Panama.....	308.69	293.75
Portsmouth.....	372.60	229.55
Defiance.....	310.69	212.14
Peria.....	469.84	343.41
Yorkshire.....	68.70	50.00
Total.....	\$ 1,832.00	\$ 1,696.00

Statement of ticket sales at the following stations for six months ending May 31, 1891:

FROM—	To all points.
Earling.....	\$ 1,600.00
Panama.....	758.30
Portsmouth.....	1,861.82
Defiance.....	1,855.69
Peria.....	908.92
Yorkshire.....	272.56
Total.....	\$ 5,117.00

It was suggested by the Commissioners that a passenger coach be attached to the accommodation freight train and the train be run on time as a settlement of this controversy, to which Superintendent Goodnow gave consent.

On September 13, Superintendent Goodnow reported that the company was having a coach especially fitted for trains 16 and 65, and that those trains are now being run closely on time.

On November 5, Geo. W. McCoid, of Panama, wrote the Commissioners as follows: "They have coach on all right and are running nearly on time. The people are satisfied with the accommodations if they will only keep it up." H. B. Sooy, of Defiance, on November 7, wrote that he had consulted with a number and that

they are not satisfied with the service, but will be content if the "flyer" will stop going east, at night, on signal.

The Commissioners are disposed to regard the present service, if properly maintained, as fairly adequate and reasonable under the circumstances, as the citizens and others can now go to Council Bluffs and Omaha in the forenoon and return during the evening of the same day.

Des Moines, Iowa, December 23, 1891.

CITIZENS OF INDEPENDENCE, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY.

Complaint filed August 13, 1891.

Additional station facilities.

DECISION OF COMMISSIONERS.

On August 13, 1891, D. W. Howard, mayor; James V. Poor, county treasurer; H. F. Sell, county auditor; L. F. D. Springer, clerk of district court; J. W. Foreman, county recorder; R. Jacobs, county supervisor; W. H. Joslin, R. Campbell, and thirty-two others, petitioned the Commissioners for a temporary order requiring the respondent company to run its trains to the platform for discharging passengers during the Horse Association meeting, to be held at Independence on the 24th, 25th, 26th, 27th, 28th and 29th of August, 1891. Petitioners stated that there is a side track located between the main track and the platform which has to be crossed in reaching the platform, and that the platform is then reached only by ascending several steps, very annoying in stormy weather and dark nights, and fraught with danger to life and limb as the switching of freight cars on the side track is done while passenger trains are receiving and discharging passengers.

To this complaint General Manager C. A. Beck, of the Illinois Central Railroad Company, replies substantially as follows: Our station building at Independence is a combined freight and passenger house. The platform, which runs along the north side of the building and projects some distance beyond it to the east, is a high one, on a level with the floor of a freight car, and is located on a side track between the building and the main track. The track is most of the time filled with cars, between which an opening is left for passengers to pass from the depot to the passenger trains on main track. The facilities for passengers getting to and from trains are not as convenient as we would have them but I do not see that we can do anything at present, other than keep the freight house track clear of cars during the Horse Association meeting. It would not be advisable to run passenger trains direct to the platform, for the reason that the platform is too high to be conveniently reached from the steps of passenger cars, and in handling a large number of people, there would be danger of their falling between the platform and the sides of the cars. It would require a new depot, new tracks and considerable outlay for the improvement of grounds to provide suitable facilities for handling a large passenger business at Independence. We are not prepared to enter upon this work at present, but, in the meantime, will do all we can to lessen the inconvenience of present facilities and render them safe for public use.

On October 22d, the Commissioners visited Independence, examined the station

house and tracks and found the situation to be substantially as claimed by petitioners and more fully detailed by General Manager Beck.

On October 27th, following, there was filed with the Commissioners a petition signed by W. H. Chamberlin, Jed Lake and seventy-six other citizens of Independence asking that the Illinois Central Railroad Company be ordered to erect a passenger depot north of Market street and west of Chatham street. This petition was sent to the company, and on December 24th, J. T. Harahan, Second Vice-President, informed the Commissioners that it is the intention of the company, in view of the business to and from Independence, to erect a suitable station at that point as soon as spring opens.

In view of this assurance further action in this case is continued until April 1, 1892, without prejudice to the rights of parties hereto.

Des Moines, Iowa, January 7, 1892.

CITIZENS OF POTTAWATTAMIE COUNTY,
IOWA.

VS.

Dangerous crossing.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY; CHICAGO, ROCK
ISLAND & PACIFIC RAILWAY COMPANY.

Complaint filed November 7, 1891.

On November 7, 1891, a petition was filed by the township trustees of Lewis township, Pottawattamie county, Iowa, asking that the Chicago, Milwaukee & St. Paul Railway Company, and the Chicago, Rock Island & Pacific Railway Company be required to widen the approaches of the highway crossing over the tracks of the companies above named, near the Deaf and Dumb Institution, near Council Bluffs, and immediately west of what is known as the Asylum switch, the same being now dangerous.

Copies of the petition were sent to the respective companies. On November 16th A. J. Earling, General Manager of the Chicago, Milwaukee & St. Paul Railway Company, informed the Commissioners that instructions had been given to have the work done as early as possible.

On November 19, Mr. A. Kimball, Assistant to President of the Chicago, Rock Island & Pacific Railway Company, advised the Commissioners that he had given directions to have the highway crossing near the Asylum switch put in proper condition.

December 18, 1891, H. H. Martens, Township Clerk of Lewis township, wrote as follows: "The railroads have fixed the crossings in good shape and we are thankful for your trouble."

Des Moines, Iowa, January 7, 1892.

CITIZENS OF SANTIAGO AND BERWICK,
IOWA.

VS.

Insufficient passenger train service.

CHICAGO, ST. PAUL & KANSAS CITY
RAILWAY COMPANY.

Complaints filed June 8 and October 10, 1891.

DECISION OF COMMISSIONERS.

On the 10th of October, 1891, J. W. Anderson, and thirty-five other citizens of Santiago and vicinity, complained to the Commission that they were discriminated against by the respondent in the matter of passenger train service. "That said railroad company, in utter disregard of all the rights of your petitioners and residents at and near said station, so operate and run their trains upon said road as to afford no passenger facilities upon any of its said trains in either direction from said station, except at unreasonable hours after night. That said railway company now runs a train from the north at about 7 o'clock A. M., to Des Moines, which it refuses to stop for passengers, and that on the return of the corresponding train in the evening, said Company refuses to allow passengers for Santiago to get off. That said company does not run any freight trains in either direction that will accommodate your petitioners."

A copy of complaint was sent General Manager Egan, who replied October 19th, as follows:

Referring to your letter of October 12th, with petition from parties at Santiago.

I enclose you a statement showing the amount of business we obtain at that station, both east and west. You will notice that this averages \$500 a month for the nine months. We certainly think that with this poor showing the company will not be justified in making any additional stop with the fast trains, as these parties request.

Statement of regular passenger business done between Santiago and Des Moines, from January 1, 1891, to September 30, 1891:

FROM SANTIAGO TO DES MOINES.

MONTHS.	Collections— conductors.	Total.
January.....	5.50	5.50
July.....	1.20	1.20
August.....	.30	.30
September.....	1.10	1.10
Total.....	8.10	8.10

dition, which it is required by law to do. When this is completed the complaint will have been satisfactorily settled and case closed.

Des Moines, Iowa, January 7, 1892.

DES MOINES STREET RAILROAD COMPANY,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Illegal switching charges.

Complaint filed November 7, 1891.

DECISION OF COMMISSIONERS.

On the 7th day of November, 1891, complainant, the Des Moines Street Railroad Company, filed its petition alleging that the respondent, the Chicago & Northwestern Railway Company, was charging said street railway company for switching cars of coal from the Wabash transfer track, in the city of Des Moines, to the power house of complainant, a distance of about one-half mile, the sum of \$3.00 per car, which charge is unreasonable and exorbitant.

To this complaint the Chicago & Northwestern Railway made answer as follows:

The defendant answering the complaint herein admits that the power house of the petitioner is located near the tracks of the defendant in the city of Des Moines, and that the defendant is operating a railroad as stated in such petition.

The defendant further states in answer to said complaint, that there was constructed a switch from one of the tracks of the defendant and to the limit of its right of way and said track or spur, and that the petitioner extended said track along the north side of said power house in order to enable this company to switch and deliver cars to said power house, but that a short time since, the petitioner, desiring to extend its power house eastward and nearer to the main tracks of the railway company, tore up the said spur track and built an extension of its power house across a part of the space occupied by said spur track and thus destroyed all possibility of delivering cars on said track to the said power house as had been heretofore done, and said track has never been reconstructed, and it is not possible to reconstruct the same because of the obstruction created by said power house.

The defendant further answering, admits that it has demanded the sum of three dollars per car from the petitioner for switching cars of coal to said power house, and it avers that said sum is only a reasonable compensation for such services, and that that is the same amount charged by the defendant for similar services in the city of Des Moines when rendered to other shippers or consignees, and this defendant pays the sum of three dollars to other railroad companies for the like kind of service in the city of Des Moines; and so, the defendant alleges, that there is no discrimination to the prejudice of the petitioners.

The hearing of this complaint was fixed for November 25th, at 10:00 A. M., and adjourned until 10:00 A. M., December 10th, and again adjourned until December 11th, the parties having notice of such postponements.

At the hearing it was developed that complainant only removed a portion of the switch temporarily while it was extending its building, intending to replace the same, and that respondent was so notified, but disregarding the notice removed the track in the street connecting its side track with complainant's grounds. It was also developed that complainant has a track connecting the side track of respondent with another part of its ground of sufficient length to accommodate three cars of coal, and that hereafter it will be the policy of complainant to have its cars transferred to said power house three cars at one time. It was further

developed that the switching of cars for complainant was usually done by the regular switching crew at times when said crew was handling cars for other parties, and that ordinarily special trips were not necessary and were not made in moving cars for complainant.

Under the circumstances the Commissioners are of the opinion that a charge of \$1.00 per car for switching cars in lots of three from the Wabash transfer track to the power building of complainant and returning the same when empty, is reasonable, and the said Chicago & Northwestern Railway Company is hereby required hereafter to perform such switching in the manner above named at the rate of one dollar (\$1.00) per car.

Des Moines, Iowa, January 8, 1892.

IN THE MATTER OF PROPOSED ADVANCE OF SOFT COAL RATES FOR DISTANCE OF TWO HUNDRED MILES AND UPWARDS.

SMITH, Commissioner:

On August 7, 1891, J. W. Midgley, Chairman of the "Western Freight Association," of Chicago, addressed a communication to the Commissioners, stating that the railroad companies which extended across the State of Iowa requested that they be allowed to advance the rate on soft coal for the short line distance across the State (three hundred miles) from \$1.50 per net ton to \$2.00 per ton. Mr. Midgley further stated that "several of the roads which operate in Iowa have lines which traverse the State of Missouri, and as commercial conditions require that the rates be made alike to Missouri River points from Council Bluffs to Kansas City, both inclusive, the maximum rate obtainable under the Iowa distance tariff for the short line across the State last named fixes the measure of the charge from Hannibal and St. Louis to Kansas City and St. Joseph." Replying to Mr. Midgley's letter, the Commissioners requested that the hard and soft coal tariffs, local and joint, of all roads in the Association, be filed with them, including the transportation of coal locally in Indiana, Illinois and Missouri, also the tariffs for the transportation of coal from the mines in those states to the markets reached by that coal, also for the transportation of Iowa coal from local mines to points outside the State. Mr. Midgley, in answer to this letter, stated substantially that the information asked for as he understood it, was not in his possession, nor could he obtain it, and that if a review of the Iowa rates depended upon the submission of the data asked for that the request might be considered withdrawn.

On August 20, 1891, Paul Morton, Vice-President of the Whitebreast Fuel Company, requested that his company might be advised of the date of any hearing in the matter of a change in coal rates.

On December 11, 1891, Mr. Morton filed with the Commissioners the following statement, viz:

For the year ending June 30, 1890, there were 3,960,000 tons of soft coal produced in the State of Iowa, and \$4,388,000 paid out to the miners and other employes engaged in the production. For the year ending June 30, 1891, there were 3,723,000 tons of soft coal produced and \$3,789,000 paid out to employes. The number of employes engaged in mining in this State is over 9,000. The industry is a large one and ought to be carefully considered in making up freight tariffs. As it is now we are practically shut out of selling any lump coal in Omaha, Lincoln, Nebraska City, Sioux City, and territory west thereof. We believe that if rates were advanced for distances over 225 miles, making a slight advance up to 250 miles and a sharp advance over 250 miles, that it would afford the Iowa coal operators protection which they need, and at the same time be no burden on any inhabitant of Iowa. I positively know that there is a move

on foot to reduce the rates from East St. Louis and points in southern Illinois to Omaha and other Missouri river points, and if this is done it is going to result very disastrously to the Iowa coal interests. A superior coal that will sell on the Missouri river for from \$1.00 to \$1.20 per ton more than Iowa coal will command, will be in the market that is naturally tributary to Iowa, and which the Iowa trade ought to have. The trouble is partly with the railroads. They have arbitrarily fixed the rates that are in effect by your tariff as a measure of rates from the Mississippi river to the Missouri river, and it is for this reason and on this account that it is proposed to reduce the rates from St. Louis to Omaha. An advance in your rate to \$1.20 per ton for 300 miles would be all we could ask; this would raise the standard of through rates to Missouri river points and afford the Iowa miners the protection needed. The company that I represent handles more coal than any other company in the State of Iowa, and the above is our position in the matter. I believe that a large majority of coal operators will take the same view, and I would esteem it a favor if you would call a meeting of Iowa operators and get an expression of opinion from them concerning the matter. Would it be possible for you to make the rate on coal mined within the State of Iowa, assuming that coals from out of the State were of a higher grade and would stand higher rates of transportation? Something should be done to assist us. With the development there is in Iowa and the surrounding states there is no good reason why there should be a shrinkage in the coal production of 180 of 20,000 tons. Would it be possible as against Missouri competition, to make a rate to Council Bluffs lower than the intermediate rates?

On December 17, 1891, the following notice was sent to the coal operators of the State so far as their names and addresses could be obtained from the report of the State Mine Inspectors, to the railroad companies doing business in Iowa, and to the daily press.

An application has been filed in this office for a change in the Iowa coal rates. It is stated that interstate rates are so manipulated as to place the products of Iowa mines at a disadvantage with the coal mined in Illinois and Missouri. The Commissioners have fixed Wednesday, December 23, 1891, at 9 A. M., at their office in Des Moines, for the hearing in the matter.

At the hearing on December 23, there were in attendance: Paul Morton, of the Whitebreast Fuel Company; B. F. Silkner, of Mystic & Brazil Coal Company; B. Wightman, of Excelsior Coal Company; G. A. Bendurant, of Hamilton Coal Mines; B. J. Malloy, of Star Coal Company, Hampton, Iowa; C. H. Morris, Secretary Des Moines Coal & Mining Company; John Z. Evans, of Avery, Iowa; S. A. Forbush, Jr., Proxy for Iowa & Wisconsin Coal Company; H. H. Canfield, of W. D. Johnson Coal Company, Boone, Iowa; F. E. Drake, of Centerville Coal Company; G. W. Merritt, of Standard Coal Company, Centerville, Iowa; Mr. Cassidy, of the Chicago, St. Paul & Kansas City; W. R. Bascom, of Illinois Central; H. S. Nelson and E. C. Murphy, of Humeston & Shenandoah; W. C. Willson, of Crooked Creek Railroad & Coal Company; H. A. Foster, of Marion County Coal Company; S. W. Hazard, of Chicago & Northwestern; C. D. Ives, of Burlington, Cedar Rapids & Northern; James Mahoney, of Mason City & Ft. Dodge; H. A. Hanagan, of Iowa Central; E. H. Hunter, of Chicago, Burlington & Quincy; L. M. Martin, Des Moines Northern & Western; and A. McCrae, of Kookuk & Western.

Mr. Morton made the statement that he had late information from a general freight agent of one of the lines out of St. Louis, that it was his intention to reduce the rates on account of the rates across Iowa. Mr. Morton contended that if the rates were advanced for distances over 225 miles that it would not be a burden upon but a very few Iowa consumers, while it would afford the coal operators considerable protection against coal mined outside of the State. Coal is produced in Illinois for 60 cents per ton and brings in the market at Omaha and Council Bluffs, from \$1.00 to \$2.00 per ton more than Iowa coal. Rather than have the rates from East St. Louis reduced on the basis of the sum of the Illinois and Iowa locals, it would be better to have the long haul in Iowa advanced.

Mr. Morton said:

I don't think a change would interfere with us to any degree. I think that ninety-five per cent of the business of Iowa operators is done on distances less than 200 miles. The output has decreased this last year. One reason for that decrease is on account of strike, but the Iowa coal business is not increasing any, and the territory we supply, and that is only tributary to us, is being developed all the time. Nebraska is settling up and Northern Iowa is getting more manufacturing, etc., and it seems to me that the Iowa coal business has not increased as it should have come. The outside coal is coming in from Illinois, Missouri, from Indiana and Ohio to Council Bluffs and the northern part of the State, but it is especially interfering with us in territory that is naturally tributary to Iowa, but which is not within the State. They say now you can't find any fault with the Missouri Pacific for hauling coal for 300 miles for \$1.30. If the rate was \$2.00 instead of \$1.50 we could say your rate is lower than the Iowa Commissioners' rates. Rich Hill coal is better coal than ours and I think it is mined for less, but we have a geographical location which should be an advantage. They are 300 miles from Omaha and we are 200. They slide in on your tariff and take the business away from us. The 300 mile rate is lower in proportion than the 200 mile rate.

There is not a jobber in Iowa that ships 200 miles. The interstate rate is made by the sum of the two locals, Illinois and Iowa rates. The rate on coal from Ohio to Missouri River is \$4.50, which is in part made up by the Iowa rate of \$1.50. That coal sells for \$3.00 per ton. If the Iowa rate is advanced, it will advance the Ohio rate. The Illinois rate is \$2.25. It has always been \$2.50. If the rates were raised so as to make it \$1.45, then the southern roads would not ask for such rates as they do. I think if the Commissioners raised the rate it would undoubtedly have a good effect on raising the rate from Rich Hill to Omaha. Rich Hill coal mines belong to Jay Gould and the railroad belongs to Jay Gould.

L. M. Martin, General Manager of the Des Moines, Northern & Western, said:

The operators on our lines complain of the same thing. I wanted to know if it would raise the rate for the Commission to raise their rate. Mr. Morton replied that they justify it by the Commission's rate. I think the rate at 300 miles should be \$2.25 per ton, but I don't think you can go over \$2.50. The trouble with the Commissioners' tariff is that it is too low for long distances. Iowa mines pay out \$3,000,000.00 per year to employees and it is an industry that should rather be increased than diminished.

Mr. Martin said:

We are trying to operate a large coal property on our line. At the present, unless we could assure ourselves that the interstate rates would be increased, if we were sure that the interstate rates would be advanced I would be very glad to use the rate increased. If the rate should be reduced from Illinois then we would be injured.

W. R. Bascom, of the Illinois Central Railroad, said:

I think the rate will be raised if the Iowa rate is advanced. If not, in time I think the Illinois rate will be reduced to Iowa points.

The question being asked of Mr. Morton what assurance he had that the rates would be reduced, answered that he had a letter from the general freight agent of one of the St. Louis lines, Mr. Walker, to that effect.

All of the coal operators and railroad officials present finally agreed with the position taken by Mr. Morton, except Mr. F. E. Drake, of Centerville, who contended that a very large per cent of the coal produced in his locality was lump coal for domestic purposes, and that fully forty per cent of the product of the Appanoose county mines was consigned to points over 200 miles distance, and would be seriously affected by an advance of the rates for distances between 200 and 300 miles as asked by Mr. Morton. That Sioux City was 320 miles distant from Centerville, and that the territory contiguous to that point, as the rates are now, afforded an excellent market for coal from Appanoose county. That fifty per cent of the domestic trade of the State in Iowa coal came from that county. That an advance in the rates would necessarily mean an advance in the price to the consumer who is already paying a high price for his coal, owing to the long haul, especially so, the consumer in the northwestern portion of the State.

On December 28, a protest against the advancing of soft coal rates for distances between 200 and 300 miles was filed, as follows:

CENTERVILLE, IOWA, December 26, 1891.

To the Honorable Board of Railway Commissioners, Des Moines, Iowa:

We, the undersigned coal operators and mine owners of this district, would respectfully ask your honorable Commission to make no advance in the present Iowa Distance Tariff on soft coal, owing to the fact that at least sixty per cent of the coal mined in this section is consigned to points over 200 miles.

(Signed)

Centerville Coal Co., by F. E. Drake, Pres.
Brazil Coal & Mining Co., by B. F. Silknitter,
Diamond Coal Co., per W. W. Oliver, President.
Anchor Coal Co., James Wilson, Supt.
Lone Star Coal Co., by L. L. Lane,
Phoenix Coal Co., by J. Turner, President.
Iowa & Missouri Coal & Mining Co., by C. C. Coit, General Manager.

Standard Coal Co., by G. W. Merritt, Supt.
Gladstone Coal Co., Joseph Goss, President.
Star Coal Co., James Wilson, Manager.
Walnut Block Coal Co., by E. A. Orsine, Sec.
Lone Star Coal Co., by S. W. Lane, President.
Orr Bros., Black Diamond Block Coal Co.
Philly Coal Co., by C. W. Lane, President.
Scandinavian Coal Co., by T. J. Green, Supt.
Ludwick Bros., Mystic, Iowa.

This protest was supplemented by numerous letters from coal mine owners and operators, urging that no change be made and asking for a further hearing before a final decision was arrived at in the premises.

In compliance with the requests for a further hearing, the following notice was sent out in the same manner as was the notice of the original hearing:

DES MOINES, IOWA, January 13, 1892.

Hearing on Proposed Change of Coal Rates:

The Whitebreast Fuel Company, owning and operating several mines in Iowa and Illinois, made application to the Board of Railroad Commissioners for advance in the Iowa coal rates for distances in excess of 200 miles. In accordance with said application the Board had a hearing of the matter at Des Moines, December 25, 1891, which was attended by several railroad men and a number of coal operators. In view of the importance of the subject, the Board has fixed Wednesday, January 20, 1892, at 10 o'clock A. M., at its office in Des Moines, for further hearing in the case.

At the hearing fixed as above there were in attendance, and participating in the conference, the following parties:

NAMES.	BUSINESS.	POSTOFFICE.
W. S. Benson.....	G. F. A. Illinois Central Railroad.....	Dubuque.
G. C. Linn.....	Standard Coal Co.....	Centerville.
B. F. Silknitter.....	Lane Coal Co.....	Centerville.
J. E. Lee.....	Brazil Coal and Mining Co.....	Centerville.
Howard Elliott.....	Walnut Block Coal Co.....	St. Louis, Missouri.
W. C. Maxwell.....	G. F. A. C., D. & K. C. and St. L., K. & N. W.....	Keokuk, Iowa.
C. C. Coit.....	Gen. Agt.....	Chicago.
William Ludwick.....	Iowa and Missouri Coal and Mining Co.....	Mystic, Iowa.
John Sedden.....	Lone Star Coal Co.....	Mystic.
Thomas Phillips.....	Tipton Coal Co.....	Brazil.
E. A. Forbush, Jr.....	Whitebreast Fuel Co.....	Utamawa.
H. A. Foster.....	Marion County Coal Co.....	Des Moines.
Alexander Orr.....	Appanoose Co.....	Mystic.
S. L. Collins.....	S. L. Collins Coal and Mining Co.....	Keokuk, Iowa.
Peter Marsden.....	Gladstone Coal Co.....	Jerome, Iowa.
F. E. Drake.....		Centerville, Iowa.

A list of mines in the Centerville district, claimed to be affected by the proposed change of rates for distances over 200 miles, was filed, giving capacity of mines and railroads on which they are located.

COMPANY.	Daily capacity—tons.	RAILROADS.
Chicago Coal Company.....	100 C.	R. I. & P. and C. M. & St. P.
Gladstone Coal Company.....	100 C.	M. & St. P.
Phillips Fuel Company.....	125 C.	M. & St. P.
Walnut Block Coal Company.....	80 C.	K. & W.
Mine No. 1.....	125 K. & W.	
Mine No. 2.....	100 K. & W.	
Mine No. 3.....	60 C.	M. & St. P.
Mine No. 4.....	100 C.	M. & St. P.
Mine No. 5.....	60 C.	M. & St. P.
Mine No. 6.....	100 C.	M. & St. P.
Mine No. 7.....	175 C.	M. & St. P.
Mine No. 8.....	125 C.	M. & St. P.
B. F. Silknitter.....	125 C.	M. & St. P.
Lone Star Coal Company.....	125 C.	M. & St. P.
Orr Bros.....	75 C.	M. & St. P.
Black Diamond Coal Company.....	75 C.	M. & St. P.
Mystic Block Coal Company.....	75 C.	M. & St. P.
Clark Coal Company.....	60 C.	M. & St. P.
Darby Coal Company.....	300 C.	M. & St. P.
Ludwick Bros.....	300 C.	M. & St. P.
Iowa & Missouri Coal Company.....	125 C.	M. & St. P.
Brown & Bowers.....	200 C.	R. I. & P.
Numa Coal Company.....	100 C.	R. I. & P.
Seymour Coal Company.....	100 C.	R. I. & P.
Eldon Coal Company.....	200 C.	R. I. & P.
National Coal Company.....	200 C.	R. I. & P.
Standard Coal Company.....	200 C.	R. I. & P.
Diamond Coal Company.....	200 C.	R. I. & P.
Scandinavian Coal Company.....	200 K. & W.	
Anchor Coal Company.....	200 K. & W.	
Centerville Coal Company.....	200 K. & W., and I. C. Ry.	
Lane Coal Company.....	100 K. & W.	
Tipton Coal Company.....	100 K. & W.	
Philly Coal Company.....	100 K. & W.	
Brazil Coal & Mining Company.....	100 K. & W.	
Monitor Coal Company.....	40 K. & W.	
Happy Coal Company.....	40 K. & W.	
Forbush Mines.....	200 C. R. Ry.	
Appanoose Coal Company.....	150 C. B. & K. C.	
Thistle Coal Company.....	150 C. B. & K. C.	
Cincinnati.....	40 C. B. & K. C.	

It was claimed by the Appanoose county operators present and protesting that the mining interests of that district were yet in their infancy and that the output was increasing rapidly each year and that the loss in the State output, if any there was, was entirely due to the fact that the older coal fields were being worked out; that the market for that district is the north and northwest except about one-fourth of the product and the part that goes to the railroads; that no great effort had been made until last year to place coal from the Centerville district on the market of the north and northwest and that its success in face of the direct competition with the Illinois coal had been a surprise to all concerned; that the coal was gaining in favor for domestic purposes, but at present would not bring as much as the Illinois coal; that in addition to the long distance to the market the cost of mining was 15 per cent greater than in other mining districts of the State. The Walnut Block Coal Company, claiming an output of over 800 tons a day, stated that nine-tenths of its coal was marketed at points over 200 miles distant, its trade being chiefly between Mason City, Iowa, and Sioux Falls, South Dakota, and from Manilla to Sioux City. It was also claimed that 50 per cent of the Iowa mined domestic coal used in the State was from the Centerville district, which was producing 5,000 tons of lump coal per day.

A protest was filed signed by fifteen coal dealers in Council Bluffs, also the following signed by thirty members of the Twenty-fourth General Assembly:

To the Honorable Board of Railway Commissioners of the State of Iowa:

We, the members of the Twenty-fourth General Assembly, representing a constituency who are directly interested in the matter now pending before your honorable body, relating to the proposed advance in freight rates on coal, where the haul is over two hundred miles, would respectfully and earnestly protest against such proposed advance for the reason that if such proposed advance is made it will necessarily result in advancing the price of coal to the consumer on one hand and upon the other bear heavily upon certain producers of coal whose market lies largely beyond the two hundred mile limit:

(Signed)

George W. Wyckoff, Rep. 4th Dist.
E. M. Reynolds, Senator 3d Dist.
D. W. Lewis, Senator 4th Dist.—Wayne and Lucas.
A. B. Funk, Senator 47th Dist.
Edgar E. Mack, Senator 56th Dist.
William Hamilton Dent, Senator 46th Dist.
J. D. Yeomans, Senator 33d Dist.
S. H. Moore, Rep. 3th Dist.
J. A. Greene, Senator 24th Dist.
L. B. Mattoon, Senator 48th Dist.
Wm. Groneweg, Senator 19th Dist.
Frank Gillman, Rep. 10th Dist.
J. S. Horton, Rep. 98th Dist.
L. H. Bishop, Senator 49th Dist.
Daniel Campbell, Rep. 33d Dist.

Wm. J. Felker, Rep. 44th Dist.
E. C. Holland, Rep. 25 Dist.
J. Jester, Rep. 54th Dist.
C. Linderman, Rep. 9th Dist.
T. M. Britz, Rep. 11th Dist.
F. D. Steen, Rep. 35th Dist.
James Ellickson, Rep. 91st Dist.
J. S. Boile, Rep. 12th Dist.
J. McCann, Rep. 60th Dist.
J. Dolpa, Rep. 64th Dist.
J. C. Beem, Rep. 24th Dist.
S. J. Van Gilder, Rep. 27th Dist.
B. H. Vale, Senator 25 Dist.
Jacob Jewell, Rep. 88th Dist.
J. H. Louis, Rep. 33d Dist.

There are other facts reasonably well established with reference to rates from points without the State to points within the State. A rate of \$1.10 from Excelsior to Council Bluffs and Omaha was quoted, the distance being three hundred miles; Peoria via Oskaloosa to St. Paul and Minneapolis, four hundred and seventy-five miles, \$1.75; Oskaloosa to St. Paul, \$1.65; Chicago to Minneapolis and St. Paul, four hundred miles, \$2.00 on all lines; Pittsburg and common points to Chicago, five hundred miles, \$2.00; Indiana and Illinois coal fields to Chicago, less than four miles per ton per mile; Rich Hill to Council Bluffs and Omaha, three hundred and two miles, \$1.50; to Lincoln, Nebraska, \$1.58; Ohio coal fields to Missouri River points, \$4.00; Illinois coal fields to Missouri River, \$2.25, formerly \$2.50.

Any proposed change in freight rates presents difficulties, and especially is this the case when the commodity to be affected is of such general domestic use and is so closely identified with the manufacturing interests and affords so large a freight tonnage as does soft coal. Being the lowest price freight that is transported by railroads and affording the greatest tonnage and being used in large quantities by the railroad companies as locomotive fuel, it necessarily is very sensitive to changes in freight rates. Even a slight change of rate on such an immense tonnage runs rapidly into money and materially affects not only the earnings of the carriers but disturbs and unsettles all classes of the commodity who come directly in contact with the coal industry. The Iowa Commissioners in fixing soft coal rates in their original schedule considered the questions of distance and location, markets, competition from outside of the State, etc., but finally determined to fix the rates on the same basis or general plan of the rest of their tariff, namely, a rate increasing for distance by a decreasing increment. The rate at five miles fixed at thirty cents and was intended to cover the terminal charge, together with the haul for the five miles. At ten miles the rate was made at thirty-four cents, the increment being four cents for each five miles. This increment was continued up to seventy miles when it was dropped to three cents and so continuing up to one hundred miles, making the rate for that dis-

tance \$1 per ton. From one hundred miles to two hundred miles the increment of increase used for each five miles was one cent and a half, making the rate at two hundred miles \$1.30 per ton. From one hundred to two hundred miles the increment of increase for each ten miles was two cents, which brought a rate of \$1.50 per ton at three hundred miles. It is now asked that the rates be advanced between two hundred and three hundred miles so that the rates at the latter named distance may be \$2, or as near that figure as is practical. To reach this figure in ten mile stages the increment necessary to be used would be seven cents, being two and one-half times the increment used between one hundred and two hundred miles.

Judge Brewer, now one of the Justices of the Supreme Court of the United States, in the celebrated injunction cases against the Iowa Commissioners, in fixing a rule for rate making, held that they should be sufficient "to pay fixed charges, operating expenses and some return in addition upon the capital invested." In other words that rates must be remunerative. The Interstate Commerce Commission in several cases go farther and say:

In fixing reasonable rates the requirement of operating expenses, bonded debt, fixed charges and dividends on capital stock from the total traffic are all to be considered, but the claim that any particular rate is to be measured by these as a fixed standard, below which the rate may not lawfully be reduced, is one rightly subject to some qualifications, one of which is, the obligations must be actual and in good faith. That charges for transportation services should have reasonable relation to cost of production and to the value of the service to the producer and shipper, but should not be so low on any as to impose a burden on other traffic. That while a carrier should be fully compensated, the public interests require that the traffic should not be rendered valueless to the producer, if the charges of the carrier have such an effect and can be reasonably reduced.

"One feature of the transportation of freight by railroads in long hauls," says the Commission, "is that the rate per ton per mile grows less in proportion to the greater distance. This rule serves in itself a valuable purpose, not only as a close test of what a rate really is, but also as a basis in the cases to which it can be made to justly apply as a rule; but to determine the reasonableness and justice of a rate, all surrounding circumstances and conditions and the factors which enter into the making of the rate, if there are any that are compulsory or impervious, must be considered as well as the rights of the shipper."

Under the last named rule it would appear that there might be cases in which an increasing increment for distance rather than a decreasing one could be properly used, and the Commissioners may properly determine whether the case now being considered comes within this rule of rate making. In the lodgement of this case it is not contended by the parties asking for an advance in the rates that the present rates are too low and not remunerative for the service performed, but that the Commissioners' rates across the State of Iowa were used as one of the factors in making up the through rates to the Missouri river and points in Nebraska and South Dakota, from Ohio, Indiana and Illinois, and that the rate thus made up operated in its application to the soft coal traffic to let the soft coal mined in the first named states into western Iowa and eastern Nebraska and South Dakota, in disastrous competition with the soft coal mined within this State.

The present rate of \$1.50 per ton for 300 miles, to meet the conditions sought to be remedied would have to be advanced to \$2.00, and the additional fifty cents per ton is expected to keep the Illinois coal out of the market by reason of location property belonging to Iowa. If the proposed change operates in this manner, Iowa coal industries are expected to be stimulated to the extent of the tonnage of the foreign coal thus shut out. If however, the railroad companies cease to use the Iowa Commissioners' rates across the State as the basis for making the arbitrary interstate rate, the benefit will not follow, while the Iowa coal producer and consumer will be charged with the then apparently

unnecessary burden of fifty cents a ton additional on all coal shipped 300 miles, and a corresponding burden for lesser distances.

Then again, if the rate is advanced as proposed, and the interstate rates are correspondingly advanced, the fifty cents per ton additional must still be provided for and would fall largely upon the consumer, who, when called on to pay fifty cents more per ton for his coal might prefer the foreign coal, claimed to be of a better quality, on the theory that the foreign coal being a higher priced coal could better stand a fifty cent advance at a lesser per cent of increase than the lower priced coal.

The Commissioners, while recognizing that there may be legitimate exceptions to the general rule of a decreasing increment for increasing distance, do not regard the case now under consideration as one in which the exception to the rule should properly be applied, as to meet the conditions, the increment would have to be for distances from 200 to 300 miles two and a half times as much as between 100 and 200 miles, and the Commissioners could hardly justify the rates between 100 and 200 miles as reasonable and remunerative when compared with the rates proposed between 200 and 300 miles.

The Commissioners, therefore, are not disposed to increase the soft coal rates as requested.

Des Moines, Iowa, February 2, 1892.

W. H. SANFORD, AMBER, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Delayed shipments and overcharge.

Complaint filed September 30, 1891.

W. H. Sanford, engaged at Amber, Iowa, in general merchandising, complained to the Commissioners that three cases of dry goods consigned from Dubuque, Iowa, on September 2d, were not delivered at Amber, until September 23d. That a case shipped from the same point on August 21st was not delivered until September 5th following. That on December 26, 1890, there was shipped complainant from West Union, Iowa, an invoice of lumber billed at 3,500 pounds when the actual weight was but 2,107 pounds.

The substance of the complaint was sent to the Chicago, Milwaukee & St. Paul Railway Company, and Freight Traffic Manager Bird replied substantially that the agent at West Union was obliged to estimate the weight or delay the shipment as the train was ready to go; that his estimate was arrived at by weighing one piece of each dimension and computing the entire weight in accordance therewith, and that if complainant will certify to the commissioners the exact weight of the lumber, the excess charges, if any, will be refunded. That the delay in the Dubuque shipment was caused by an experimental arrangement made with the Illinois Central, by which that company was to take freight to Farley and then transfer to the Chicago, Milwaukee & St. Paul Company, in order to give shippers the benefit of the shorter route. That for a time it did not work smoothly but that special attention has been given the matter and the service improved.

On February 20, 1892, complainant advised the Commissioners that the overcharges had been paid.

Case closed.

Des Moines, Iowa, February 23, 1892.

S. N. TRAVIS, PERU, IOWA.

vs.

CHICAGO, ST. PAUL & KANSAS CITY
RAILWAY COMPANY.

Loss by fire of hay and straw.

Complaint filed September 15, 1891.

Under date of September 12, 1891, S. N. Travis, of Peru, Iowa, filed a complaint against the Chicago, St. Paul & Kansas City Railway Company for loss to meadow and hay thereon and for stack of straw burned, amounting to the sum of \$35.00.

Copy was duly sent to the company, and under date of September 21, 1891, the president and general manager replied as follows: "We have had this matter under investigation for some time, and it appears that Mr. Travis is not the owner of the property that was damaged. A man by the name of Routh was a tenant of his land, and Mr. Routh places the loss at a good deal less than Mr. Travis, although Mr. Routh was directly interested as much as, if not more, than Mr. Travis," and expressing a willingness to pay for the property damaged when the company could be satisfied as to the ownership.

After considerable correspondence, the company offered to pay to the complainant the sum of \$21.50 in settlement of the matter, which he finally concluded, upon the suggestion of the Commissioners, to accept, and the case is closed.

Des Moines, Iowa, March 16, 1892.

T. S. JOHNSON AND OTHERS, BONAIR, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

*Asking a station house and station agent
at Bonair.*

Complaint filed March 31, 1891.

DECISION OF COMMISSIONERS.

In 1891, T. S. Johnson, of Bonair, wrote the Commissioners, asking their assistance in the establishment of a station with an agent at Bonair, at present a flag station between Cresco and Lime Springs, two stations on the Iowa & Minnesota Division of the road, eleven miles apart. Mr. Johnson states that some years before the company furnished an agent, but the failure of the wheat crop made business dull and the agent was discontinued. About a year previous to the application of Mr. Johnson a creamery was started, shipping from \$2,000 to \$10,000 worth of butter per month; live stock, hay, wool, poultry, etc., are also shipped in considerable amounts, and great inconvenience is experienced in doing business without an agent to direct the delivery of cars and receipt for freight. He claims that the amount of business at the station would be largely increased by the facilities asked for. A second letter from Mr. Johnson discloses the fact that there is no station house, and that when trains are not on time butter standing on the platform in the sun is injured greatly and that passenger trains refuse to stop for express freight, such as jars of butter, etc.

Mr. Eutling, General Manager, in reply to the papers forwarded him, states that upon examination he finds the business is very light and does not require a station; that the

billing is done at Lime Springs and Cresco, and that there has been no delay in receiving and forwarding freight.

Mr. Johnson, in a letter dated June 9, 1892, says that he has built additional stock yards and put in scales at his own expense; has shipped from Bonair \$175,000 of butter, seventy car-loads of stock, and that a large amount of machinery has been sold there. He also states, in a letter of June 23rd, that he had shipped hogs to Milwaukee and the railroad had delivered them in Chicago, and that he had learned by a telegram (sent by mail from Cresco) that the railroad company wanted to know who his Chicago commission merchant was.

The Commissioners visited Bonair in June, 1892. No one representing the railway company met them, so that their investigations were conducted without their assistance.

They found that Bonair was by rail about six miles from Cresco and five and one-half miles from Lime Springs; the distance by the highway was seven and one-half from Cresco and six and one-half from Lime Springs. The country about Bonair was well settled and fully cultivated. A station at this place would be a great benefit to this vicinity, and in their judgment should be put in. They, therefore, inform the Chicago, Milwaukee & St. Paul Railway Company that, in their judgment, a station house for the use of passengers and freight, and an agent at Bonair, is necessary "in order to promote the convenience and accommodation of the public."

Des Moines, Iowa, September 21, 1892.

C. H. HODGES AND OTHERS, SEXTON,
IOWA,

VS.

*Petition for an agent and station house at
Sexton.*

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Petition filed July 22, 1891.

DECISION OF COMMISSIONERS.

On July 13, 1891, C. H. Hodges, and twenty-seven others, sent a petition to the Commissioners, asking them to order the Chicago, Milwaukee & St. Paul Railway Company to put in a building for the use of passengers and freight at Sexton; also to require agent at Sexton. Mr. Earling, General Manager of the road, in reply to the petition, wrote the Commissioners: "I beg to say that, in our opinion, the business at that point is neither sufficient nor of a kind to require a depot at present, and we do not intend to build a depot there until the business shall have materially increased."

Mr. Earling furnished the Commissioners the number of cars forwarded from the station, 520, and the charges received on freight going from or to the station, for the year:

Charges on freight forwarded.....	\$19,625.87
Charges on freight received.....	1,461.00
Total earnings of the business of the station.....	\$21,086.87

It is claimed by Messrs. Wilson, Spencer and Hagar Brothers, that there is a very considerable section of country naturally tributary to this station and that this business by lack of proper facilities has been diverted to the Minneapolis & St. Louis and the Chicago & Northwestern competing stations.

ADJUSTMENT OF COMPLAINTS.

The Commissioners visited Sexton, May 12, 1892, met the parties above mentioned at Sexton and Algona. The country seemed somewhat new but evidently settling up rapidly. The distance between Wesley and Algona is eleven miles.

In their opinion, the business already furnished and the probable increase would justify the Company in providing the facilities asked. They therefore inform the Company that "in order to promote the convenience and accommodation of the public," that a station house for freight and passengers is necessary, and that an agent for the transaction of business is required.

Des Moines, Iowa, September 21, 1892.

L. WELLS, TOWNSHIP CLERK, MALLARD,
IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Highway crossings.

Complaint filed April 20, 1891.

On April 19, 1891, L. Wells, Township Clerk of Millard, wrote the Commissioners that the Chicago, Rock Island & Pacific Railway Company had been "requested to open the crossings between sections 10, 15, 14 and 21," from 94 north, range 33 west, or to construct a highway crossing at the place where the railroad track crosses these section lines. On April 27, Mr. Gilmore, Superintendent, writes the Board that the "complaint will have attention at once, and if upon investigation he finds the crossing should be put in at the expense of the company the work will be delayed as little as possible."

June 25, 1891, Mr. Wells asks an order for another crossing. On October 14, 1891, Mr. Wells writes that one crossing has been put in, but not satisfactorily, and that the other has not yet been required as the season has been too wet to do some other grading required to make the road passable.

On Wednesday, May 4, 1892, the Commissioners examined the point designated, with Mr. Given, Assistant Superintendent, who agreed to construct the crossings within the next two weeks and make them in good shape for the passage of teams. When this is done the case will be dismissed.

Des Moines, Iowa, May 17, 1892.

JOEL CAMPBELL, AYRSHIRE, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Site for coal house.

Complaint filed September 30, 1891.

DECISION OF COMMISSIONERS.

On September 30, 1891, the Commissioners received a letter from Joel Campbell, of Ayreshire, which seems to refer to a previous personal interview in which Mr. Campbell asked

the Board to direct the railway company to lease him room for a coal shed on the south end of the station grounds at that place near the wagon road crossing.

There is but a single side track at the station and this is occupied, beginning at the south end, about as follows: South of the wagon road crossing by a lumber yard, north of the crossing a lime house, a grain elevator and house, another grain elevator and house, hay shed and hay tracks, then coal sheds to the stock yards. North of the stock yards the space is vacant and here the Superintendent offers Mr. Campbell ground for his coal shed on the track. This location Mr. Campbell declines on the ground that snow drifts in there and it is further from the place where the track comes than his competitors. The objection to snow drift is not well taken as the entire siding is subject to snow drifts and there is little difference in the exposure. Mr. Campbell has, he says, occupied and occupied by lease or permission from the company, frontage on the track for a coal shed. This lease he sold to other parties who are now in occupation. The officers of the railway company do not, in this case, as the Commissioners understand, raise the question of the right to refuse any party a lease of ground on their sidings for the purpose of doing business, but claim and assert the right to lease and arrange the occupation of their sidings in such manner as their judgment dictates. In this instance they claim that their business is more satisfactorily conducted by delivering the coal cars on the north end of the side track and the lumber and other cars which are to be loaded back with grain on the south end where the lumber yard and grain houses are located, and that this arrangement is better for them and the majority of the dealers at Ayres.

The Commissioners believe this position to be tenable and think the place the company offers Mr. Campbell on the side track to be in full compliance with the obligations to furnish parties applying with the means of doing business with the company. The Commissioners adhere to the position that the railway company in its character of a common carrier may not dictate who shall have facilities to do business with the road and the community dependent upon it for shipping, but do concede in this instance the propriety of arranging the occupation of the frontage on their side tracks in the manner they have designated, and hold that the place offered Mr. Campbell is reasonable.

Des Moines, Iowa, May, 17, 1892.

CITY OF FORT DODGE, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY AND MINNEAPOLIS & ST. LOUIS RAILWAY (W. H. Truesdale, Receiver).

Complaint filed September 19, 1891.

DECISION OF COMMISSIONERS.

On September 19, 1891, C. M. Hamilton, Clerk of the city of Fort Dodge, filed in the office of the Commissioners a paper asking that the Chicago, Rock Island & Pacific and the Minneapolis & St. Louis railway companies be required to erect a crossing over their lines on Second street in the city of Fort Dodge, said street having been located and

Overhead street crossing.

dedicated to the public use in 1859. The city had officially made a demand on the companies for the crossing and had been refused. The paper further states that the city had taken measures to open the street for travel, had erected a bridge across Soldier creek and begun the grading on said street.

The answer of Mr. Truesdale, Receiver of the Minneapolis & St. Louis Railway, is, that this is a matter that the Commission should not take jurisdiction of, but leave for the determination of the courts. He sends a copy of the letter of his attorney, which contains, succinctly stated, the reasons why the company should not be compelled to make the crossing.

First. The extension of the street is not a public matter, but a private speculation, the city granting permission to open and extend the street on condition that the projectors should bear the expense and the city be put to no cost in its construction.

Second. It is a matter of no interest to the general public, but would afford access to the Fair grounds once a year, but there is always a much better road to them than the bridge by which it is proposed to span this chasm.

Third. There is no legal highway at this place, the street having been abandoned many years, the ground has been occupied by the railway companies and private individuals for private uses, and there is no legal highway there.

The letter further states that the expenditure, which will be large, is for the benefit of a few individuals, and that the city, by its resolution, has guarded itself from any expense. It further holds that there is a legal defense against the enforcement of this claim, and therefore the Commissioners should not take jurisdiction.

In a subsequent letter Mr. Clark, the attorney for the Minneapolis & St. Louis Railway, calls attention to the fact that the road is in the hands of a receiver, that the receiver is an officer of the court and cannot expend money for any purpose except as ordered by the court; that the question is one which is beyond the jurisdiction of the Commissioners, as it would be a direct interference with the property.

After some further correspondence the Commissioners went to Fort Dodge, December, 1891, and took the testimony offered by the city and the railway companies. It seemed to be established by testimony that Round Prairie, which Second street extended north of the railway crossings, would reach, contained about — acres of land nearer the center of population of the city than any property now unoccupied that was desirable for residence; that Second street was originally laid out and dedicated to public use, and ran nearly centrally through Round Prairie and on the west side of the public square. The street was continuous from the south to the north line of the city.

The city council, in the exercise of powers conferred upon them, granted the railway companies the right of way over this street. The nature of the ground was such that that this street was not practicable for crossing or public use at the time the railway companies took possession.

At the center of William street, one block west and one block north of the public square, the surface of ground is eighty-eight feet above the surface of water in Soldier creek; at the east line of the right of way the surface of ground is twenty-nine feet above the water; seventy-five feet west of this point, is nine feet above. The bottom of the valley or flat land is about five hundred feet in width before it begins to rise going north. The natural surface of the center of Mary street, in Round Prairie, six hundred and fifty feet north of the creek, is one hundred and ten feet above water in creek. From these statements it will readily be seen that under any conditions the crossing of this valley would involve a very considerable embankment or roadway. The track of the Chicago, Rock Island & Pacific Railway is about seven feet higher than the main line of the Minneapolis & St. Louis, and is the farthest west. The space now allowed for safety for a bridge over the tracks of a railway is twenty feet, adding two feet for the depth of a

structure at the north line of the right of way, the floor of the bridge would be fifty-one feet above the surface of water.

The amount of material required to fill this valley as estimated by the Engineer of the company, Mr. Campbell, is 50,000 cubic yards. The expense of making a highway crossing that would be practicable is admitted by all parties to be very considerable. It is also admitted that before or since the construction of the railways the street was never used as a highway, and its condition was such its use was impracticable.

The Commissioners do not deem it their duty to determine the questions raised in the first and second sections of the answer, as the city officials ask their interference, and whether it is for purposes of speculation or general utility is a matter for the city authorities to settle, and it is fair to presume that it was properly done before the application was made.

The third clause in the answer is that there is no legal highway at this place, and the ground has been occupied by the railway companies and private individuals for private use.

The Commissioners understand that this street was laid out and dedicated to the public more than thirty years ago; that the city council in giving the use of the street to the railway company did not by this action surrender the right of the public to its use. So far as private occupation is concerned, there is no claim that any individual disputes the right of the city to this street, and if they did, it is the opinion of the Board that adverse possession for any period of time would not deprive the city of its rights to its streets and alleys. Whether the Board should take jurisdiction, and whether the Minneapolis & St. Louis Road being in the hands of a receiver, who is an officer of the court, the interference of the Commission would be impertinent, are matters that in all probability will come before the court that appointed the receiver, and the action of the Board will only facilitate the determination of these questions.

Section 1930 of McClain's Code reads as follows:

Any such corporation may raise or lower any terrace, plank road or other highway for the purpose of having its railway cross over or under the same, and in such cases said corporation shall keep such highway, as soon as may be, in as good repair and condition as before such alteration.

There was no crossing practicable for use at this point before the railways were constructed, and the conditions since that time, caused by the construction of the tracks, make any other than an over crossing impossible. There are three tracks, the center three feet lower than the east and between six and seven feet lower than the west track, so that if it were possible to get the roadway to grade at the line of the right of way, the difference of the height of tracks would make the crossing impracticable. If crossed, there must be over the right of way a bridge, giving a clear roadway of twenty feet above the highest track, involving a large outlay in the building of the roadway across the Soldier Creek valley.

Under the section of the Code above quoted it became the duty of the railway company to put the highway in as good condition for travel as it was before. The highway before the road was built was practicable only for persons traveling on foot; it is still so and probably has always been. For teams it was and is impracticable. The question then arises on the facts submitted. The city of Fort Dodge desires to open this street. It has bridged the creek and begun an embankment across the flat in the direction of the railway. When the roadway is completed to the right of way of the railroad company, has the railway company a right to say that the road shall stop there? The Commissioners think not. The right of way over this street was granted to the company, but the right of the public to the use of the street was not, as they learned, ever parted with. If it was not, it seems the duty of the railway companies when the conditions make it nec-

essary to provide a crossing over their roads, to do so, and it is the opinion of the Board that after the city shall have constructed practicable roadways at each side and up to the right of way at the proper elevation to cross the railroads, that the railway companies should construct and complete a bridge and such other roadway over the right of way, as may be suitable for the street crossing. It is intended that the railway construction shall be confined to the right of way as nearly as possible and accomplish the object sought. It may be impracticable in constructing the work, for the city and the railway companies to divide their work on the exact line of the right of way, but it is the intention of the Commissioners to require the railway company to supply the portion of the roadway over their right of way in such manner as to enable the city to connect the roadway outside the right of way with it. This is all the city claims.

The order of the Commissioners is that the respondent companies, the Chicago, Rock Island & Pacific Railway Company and the Minneapolis & St. Louis Railway, shall within thirty days after the city of Fort Dodge shall have constructed a practical roadway on each side up to the right of way of said companies at the proper elevation to cross the railroad tracks twenty-two feet above the top of the rail of the highest track, construct and complete a bridge and such other roadway on its right of way only as may be necessary and suitable for the continuation of such street grade over and across said right of way, such construction so required to be confined to the right of way as heretofore described.

Des Moines, Iowa, June 8, 1892.

CITIZENS OF NEOLA, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY AND CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Dangerous crossing.

Complaint filed June 23, 1891.

The mayor and city council, and fifty other citizens, of Neola, Pottawattamie county, complain that the main highway leading into the town of Neola crosses the tracks of the respondent companies at a point that was dangerous; that the Chicago, Rock Island & Pacific approaches the town from the east on a heavy down grade at the end of a cut; that the grade of the Chicago, Milwaukee & St. Paul is not so steep, but approaching trains are hidden by a grain elevator. Complainants ask for an order requiring the respondent companies to construct an over crossing at a point some distance east of the present grade crossing.

To this complaint, A. J. Earling, General Manager of the Chicago, Milwaukee & St. Paul Railway, replied substantially that the view is reasonably clear in both directions; that the trains of his company approached the station grounds slowly and under perfect control, and that the location suggested for an overhead crossing is impracticable, as the natural surface of the ground is not over six feet above the level of the track and a long and expensive approach would be necessary to make an over crossing at that point. Mr. A. Kimball, assistant to the president of the C., R. I. & P. Ry. Co., replied that his company would be disposed to viaduct across its own right of way, providing the highway is changed to cross at the deepest point of the cut, which on this line is about twelve feet deep. That there was some ground between the right of way of his company and that of the C., M. & St. P. Co., which would require filling or trestling and that if the C. M. &

St. P. Co. will viaduct over its right of way and the town of Neola fill the gap between and build the approaches the matter can be accomplished. Full copies of these letters were sent to Mayor Mott, of Neola, who replied as follows:

NEOLA, IOWA, July 11, 1891.

Mr. W. F. Atkinson, Secretary Board of Railroad Commissioners, Des Moines, Iowa:
DEAR SIR:—Your letters with the replies of the general managers of the C., R. I. & P. Railway Company and the C. M. & St. P. Railway Company, are received. Mr. Earling does not think the danger applicable to the crossing over their tracks. We differ very much with the gentleman for the reason that there is a large barn on one side of the road, an elevator on the other side and a curve in the cut, so that it is impossible to see a train until it is on the crossing.

On the C., R. I. & P. there is an elevator on one side and frequently a great many empty cars on the track by the side of the crossing, which obstructs the view, and a cut on the other side.

It is only a matter of time until there is a loss of life. In fact there is scarcely a day passes that some one does not have a narrow escape.

We, the petitioners, do hereby entreat the members of the Board of Railroad Commissioners to make a trip to Neola and view the crossings for themselves.

Very respectfully,

W. W. MOTT,

Mayor.

The Commissioners visited the locality in company with representatives of the companies and had a conference with the citizens and found that the construction of an overhead crossing would require long and expensive approaches, with steep grades, and that it was a question whether loaded teams would pull over the same, but would continue to use the grade crossing with all the attending risks unless the street leading to the grade crossing was vacated and closed up, to which some of the citizens objected.

Pending the consideration of the matter, Mr. Kimball advised the Commissioners that an electric device might be put up at that point that would ring a gong and advise persons desiring to cross the tracks of all approaching trains; that one had been in use for two years in Illinois and is working entirely satisfactory; that every approaching train eighty rods or more away, rings a gong located at the crossing, which continues to ring until the train has passed.

The attention of Mr. Earling was called to the proposition of the Chicago, Rock Island & Pacific, and his answer was, that if the device proposed to be used by the Rock Island road at Neola proves satisfactory, he will provide one like it. Early in November the Chicago, Rock Island & Pacific company put in a signal on its tracks, and on January 7, 1892, Mayor Mott, in reply to an inquiry from this office as to the practical working of signal, said:

I can not say of my own knowledge how it is working, but have asked quite a number that come across that crossing and others that have taken notice of trains crossing and will say that all that I have talked with think it a good thing and are of the opinion that there should be one on the other road.

On January 26 Mayor Mott again addresses the Commission and says:

In my judgment the gong in operation here now is giving good satisfaction, and I believe that if the Chicago, Milwaukee & St. Paul Railway Company should put a gong on their road it is my opinion that the citizens of this town will be reasonably satisfied.

On March 4th Mr. Earling writes:

An automatic bell signal was placed in operation Tuesday noon, March 1st, and I understand it is working very satisfactorily.

This seems to close this case.

Des Moines, Iowa, June 8, 1892.

JOHN LEYNER, ET AL., DALLAS COUNTY,
IOWA.

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Removal of Ashawa station.

Petition filed November 9, 1891.

DECISION OF COMMISSIONERS.

On April 25, 1891, John Leyner, and others, petitioned the Commissioners for a station at a point in sections 2 and 3 on the Chicago, Rock Island & Pacific Railway, between the stations of Ashawa and Wauke, which application was refused for the reason that the stations established on the several lines passing in the vicinity of the territory represented by petitioners afforded reasonable facilities for the handling of the business of that locality.

On November 9, 1891, John Leyner, G. W. Kockheiser, Wm. Clark, C. W. Burt, L. T. Womacks, and twenty-one others, filed a petition for the re-opening of the case and the consideration by the Commissioners of the advisability of the removal of Ashawa station to such location as will best accommodate the patrons of the line. The case was re-opened for the purposes suggested.

A protest against the removal of the station of Ashawa was filed, signed by 105 citizens of Walnut township, Polk county, and asking to be heard before any order was made in the premises.

The petitioners, and those remonstrating, were heard at length, and much testimony taken, and an ample opportunity afforded counsel for argument.

The respondent, the Chicago, Rock Island & Pacific Railway Company, appeared to be indifferent as to the proposed removal of the station, and possibly would have consented to the same, if the attending expense could have been taken care of by petitioners, and the company relieved of any obligations that it had to maintain the station at its present location.

After a careful review of the matter, the Commissioners are not disposed to interfere in the premises as it has not been made clear to them that the present facilities are inadequate, nor has it been established that a greater number of patrons would be accommodated than now, by the proposed removal.

Des Moines, Iowa, September, 21, 1892.

ALEXANDER WARNOCK, SHIOURNEY, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY.

Failure to furnish suitable farm crossing.

Cocaplain filed September 30, 1891.

DECISION OF COMMISSIONERS.

On September 30, 1891, Alexander Warnock filed in the office of the Commissioners a paper, stating that he was the owner of a tract of land in Keokuk county, being the south-

east quarter of sec. 20, to township 77, range 12, west of the fifth principal meridian; that the Burlington, Cedar Rapids & Northern Railway Company own and operate a road through this tract of land, near the center; that his house and other buildings and water supply are all south of the railroad, and that his meadow and pasture land is principally on the north of the railroad; that the only way provided by the railroad company for crossing the track of the road from one part of his land to the other is an over-crossing, and that he is compelled to open and shut two heavy gates, and that he must cross his herd of stock four times each day for water and return. This involves labor and expense that should not be required, and as he is situated this is not an adequate crossing; that both on the east and west of his over-crossing there is an embankment of sufficient height for the passage of stock under the railroad; and he asks the Board to examine the premises and order an under-crossing at either of the places indicated.

On October 8, 1891, Mr. Lees, President of the railway company, replied that they had complied with the law in every respect, and that unless they put an under-crossing for every land owner there was no reason why they should put in one for Mr. Warnock, but were willing to do so at his expense, the crossing estimated to cost six hundred dollars. On Nov. 12, 1891, Mr. Tracy, General Solicitor, replies to the complaint, that under the legal rights of the company it declines to comply with the request of complainant. On June 2, 1892, the Commissioners notified Mr. Tracy that the complaint had been held for the decision of the Supreme Court of Iowa in the case of *Cutler vs. The M. C. & Ft. D. R. R. Co.*; that the decision had recently been rendered, sustaining the authority of the Commissioners to order the under-crossing, and asked him whether his company declines to comply with the request of the complainant. To which, on June 6, Mr. Tracy writes that his company desires to contest before the Board the reasonableness of the complaint. At Mr. Warnock's request the Commissioners delayed the examination of the grounds until September 8, when they met Mr. Warnock and Mr. Johnston, his attorney, and Mr. Brown, representing the company, and examined the crossing, embankments and water supply.

The situation is similar to that of the Cutler case. In both the road divides the land. It is desired to use the land for pasture; the water is on one side; there is no practical difficulty in putting in an under-crossing. In that case the Commissioners say: "It is in evidence that the land can only be used to advantage for the purpose the owner desires to use it by means of an under-crossing." They conclude: "That an under-crossing would be adequate for all purposes indicated in this complaint," and that a grade crossing is not. The Supreme Court in sustaining the finding in the Cutler case, uses the following language, which applies with equal force in this case:

The construction of railway lines of necessity requires that the estates of others shall in a sense become subservient to them. The public demand for them, because of their public utility, has induced legislation by which land owners must, for a compensation, if not agreed upon to be settled under the form of law, yield a right of way over their lands for railway lines. This exercise of eminent domain in their favor, is because of their "public character, relations and uses." Such rights are not granted in aid of mere private purposes. These facts are highly important in determining to what extent rights and obligations growing out of the exercise of corporate functions, as a result of such legislation, are public or private. In so far as the law gives to the corporation rights and privileges, as against the land owner for the construction and maintenance of railway lines the rights and privileges are of a public nature and enforceable against the land owner, because of that nature. The legislative authority thus exercised in favor of the corporation, can only be justified by the same authority granting adequate protection to the land owner, by prescribing the manner of the exercise of such functions by the corporation, and in a way on the one hand to preserve to the public and the corporation the full benefits designed by the franchise, and on the other to preserve to the land owner, to the fullest extent consistent with the franchise, the enjoyment of his property rights.

The Commissioners in this case are of the opinion that a grade crossing with two heavy gates is not an "adequate means of crossing" as is required by law and that an under-crossing is necessary to enable the owner of the land to use the same to advantage and to enable him to preserve to the extent consistent with the franchise the enjoyment of his property rights. The respondent, the Burlington, Cedar Rapids & Northern Railway Company, is therefore ordered to construct within ninety days from this date an under-crossing, which might be put under the embankment either east or west of the present over-crossing, where the height is sufficient. The under-crossing must be not less than four feet wide in the clear and not less than six feet in height.

Des Moines, Iowa, October 6, 1892.

CITY AND CITIZENS OF COUNCIL BLUFFS, IOWA.

VS.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY; KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD COMPANY; OMAHA & ST. LOUIS RAILWAY COMPANY; SIOUX CITY & PACIFIC RAILROAD COMPANY; CHICAGO & NORTHWESTERN RAILWAY COMPANY; CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY; CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, AND UNION PACIFIC RAILWAY COMPANY.

Insufficient passenger station facilities.

Complaint filed May 7, 1891.

DECISION OF THE COMMISSIONERS.

On May 7, 1891, D. Maerz, Mayor of the city of Council Bluffs, Iowa, and Alex. Wood, Peter Smith, L. A. Casper, P. H. Weirnd, W. H. Knepper, and G. D. Brown, members of the city council of said city, filed with the Commissioners the following petition, viz:

To the Honorable Board of Railroad Commissioners of the State of Iowa:

We, the mayor and the members of the city council of the city of Council Bluffs, Iowa, beg leave to call the attention of your honors to the following facts: That this is a city of about 8,000 inhabitants, into which runs the Chicago & Northwestern, Chicago, Burlington & Quincy, Chicago, Rock Island & Pacific, Chicago, Milwaukee & St. Paul, Union Pacific, Kansas City, St. Joe & Council Bluffs, Sioux City & Pacific and other roads—that the Chicago, Burlington & Quincy, Kansas City, St. Joe & Council Bluffs, Wabash, Sioux City, Chicago & Northwestern Railroads have no passenger depots within the limits of said city, and no place provided for the safety, comfort and convenience of the citizens of said city and the general public patronizing their roads as passengers, nor shelter for them while waiting for trains. We, therefore, petition you, the Board of Railroad Commissioners of the State of Iowa, to cause to be taken the necessary legal proceedings to compel the above named railroad companies to erect, equip and maintain their several roads with suitable passenger depots in this, the city of Council Bluffs.

A petition of similar purport signed by C. B. Judd, J. F. Kimball, George H. Champ, W. C. James, and fifty other citizens and business firms, of Council Bluffs, was filed at the same time.

Copies of these petitions were at once sent to the several companies complained of.

H. G. Burt, General Manager of the Sioux City & Pacific Railroad Company, replied in substance that his company operated no trains into Council Bluffs and had no terminal grounds or facilities at that point.

S. M. Whitman, General Manager of the Chicago & Northwestern Railway Company, replied:

It is our intention to erect a new passenger depot, and the expense of same is now included in expenditures to be made this year and awaiting the approval of our president.

F. M. Gault, General Manager of the Omaha & St. Louis Railway Company, replied substantially that ample passenger accommodations are now furnished by his company at the Union Pacific Transfer, a point reached by the electric street car line.

W. F. Merrill, General Manager of the Chicago, Burlington & Quincy Railroad Company, replied in part as follows:

We have realized for some time that our passenger station at Council Bluffs was not sufficient to accommodate the needs of either the public or ourselves, but the earnings of our railroad have been so small in the last few years that we have not felt as if we could expend the money needed to put up a new building. We have concluded, however, that we can no longer put it off, notwithstanding the prospect for increased earnings this year is not flattering, and shall proceed to put up a station house in Council Bluffs as soon as we can perfect the plans therefor. In view of the above it does not seem necessary for this road to be represented at the conference.

W. C. Brown, General Manager of the Kansas City, St. Joseph & Council Bluffs Railroad, replied for the company as follows:

As we occupy the depot jointly with the Chicago, Burlington & Quincy Railroad, we have decided to join them in the erection of a new passenger station at that point.

No replies were received for the Chicago, Milwaukee & St. Paul Railway Company, the Union Pacific Railway Company and the Chicago, Rock Island & Pacific Railway Company.

Copies of the replies from the several companies in full were sent to Mayor Macrae, who replied on July 8, 1891:

I have nothing to say in reply. The feeling here is strongly in favor of having a union depot, and until that object is abandoned, I presume that we will not insist upon the local depots.

The Commissioners regarded this letter as a request for an indefinite postponement of the case and no further action was taken in the matter until August 4, 1892, when a communication was received from N. D. Lawrence, Mayor of Council Bluffs, stating that the city was desirous of taking up the cases against the several railroads running into Council Bluffs and asking that they be set down for early hearing.

The matter was set for hearing at the city hall in Council Bluffs, August 24, 1892, and the following notice was sent to Thos. Kimball, Union Pacific Railroad, Omaha; S. H. Clark, President of Union Pacific Railroad, Omaha; A. J. Earling, General Manager, Chicago, Milwaukee & St. Paul Railway Company, Chicago; E. St. John, General Manager, Chicago, Rock Island & Pacific Railway Company, Chicago; F. M. Gault, General Manager, Omaha & St. Louis Railway Company, Council Bluffs; H. G. Burt, General Manager, Sioux City & Pacific Railroad Company, Omaha; J. M. Whitman, General Manager, Chicago & Northwestern Railway Company, Chicago; W. F. Merrill, General Manager, Chicago,

Burlington & Quincy Railroad Company, Chicago; W. C. Brown, General Manager, Kansas City, St. Joseph & Council Bluffs Railroad Company, St. Joseph, Missouri, viz:

DES MOINES, August 20, 1892.

DEAR SIR:—The city of Council Bluffs has asked for a reopening of its complaint against various railroad companies doing business therein, for failure to provide suitable passenger depots for reasonable accommodation of public, filed in May, 1891, and the case has been set for hearing at city hall, Council Bluffs, Wednesday, August 24th, the hour not being named by Mayor Lawrence.

Very respectfully yours,

W. W. AINSWORTH, Secretary.

W. F. Merrill, General Manager of the Chicago, Burlington & Quincy Railroad Company, on August 19, 1892, acknowledged the receipt of the notice and stated that he would arrange to have his company represented at the hearing.

General Manager H. G. Burt, of the Sioux City & Pacific Railroad Company, acknowledged receipt of the notice, and stated that the fact had been doubtless overlooked that the Chicago & Northwestern Company are now constructing a large, handsome and commodious depot at Council Bluffs which will be completed and opened to the accommodation of the public at an early date.

On August 24, 1892, the Commissioners visited Council Bluffs and inspected the several passenger depots and held a hearing. The city of Council Bluffs was represented by Mayor Lawrence, City Attorney Hazleton, and a committee from the city council. F. M. Gault, General Manager of the Omaha & St. Louis Railway Company; Thos. Kimball, General Manager, General Superintendent Dickinson, and Judge Kelley, Assistant General Counsel of the Union Pacific; Aaron Kimball, Assistant to the President, Chicago, Rock Island & Pacific; C. A. Goodnow, Division Superintendent, Chicago, Milwaukee & St. Paul; Mr. Alworth, Station Agent of Chicago & Northwestern Railway Company; General Superintendent Bealer, Mr. Levey, Superintendent for Iowa; Mr. Dungan, Division Superintendent and Division Freight Agent Davenport, Chicago, Burlington & Quincy, were in attendance. The representatives of the different roads present, in company with John N. Baldwin, Esq., retired for conference, and upon returning Mr. Baldwin stated in presence of the railroad men, heretofore named, that he represented all of the companies and that no question was raised as to the jurisdiction of the Commissioners in the matter of ordering the construction of local depots, but denied their jurisdiction in the matter of union depots. Hon. W. H. M. Pusey, President of the Union Depot Company, of Council Bluffs, appeared for his company.

The city filed an amended petition, and on application of Mr. Baldwin, an adjournment was had until September 29, 1892, 10 A. M., at Council Bluffs. Mr. Baldwin was served with a copy of the amended complaint which reads as follows:

In the matter of the construction and maintenance of proper passenger terminal facilities in the city of Council Bluffs, Iowa, by the several railway companies terminating therein.

BEFORE THE BOARD OF RAILWAY COMMISSIONERS OF IOWA.

To the Honorable Board of Railroad Commissioners in and for the State of Iowa:

GENTLEMEN:—Your petitioners, the mayor and city council of the city of Council Bluffs, by way of amendment to petition heretofore filed and before your honorable body, would respectfully represent that the present passenger facilities furnished by some of the several railroads maintained in the original petition and terminating in said city are entirely inadequate to accommodate the traveling public and the citizens of said city, patrons of said several railroads, and that the traveling public and citizens, patrons of all the said railroads terminating in said city would be better accommodated and more satisfactorily provided for by the erection and maintenance of a union depot into said city into which all the said

railways could run and discharge and receive therein the passenger traffic over their said several roads.

That heretofore to-wit, on or about the — day of — the said several railroad companies mentioned in said original petition herein, did enter into a contract with Union Depot and Railway Company of said city of Council Bluffs to erect, maintain and operate a union depot in said city for the purpose of providing for the safety, comfort and convenience of the patrons of their several roads. This contract was in words and figures following, and made part of this amended petition.

A PROPOSITION FOR THE CONSTRUCTION AND MAINTENANCE OF A UNION RAILWAY PASSENGER STATION AT COUNCIL BLUFFS, IOWA.

This proposition made on this eleventh day of March, 1900, on behalf of the Union Depot and Railway Company of Council Bluffs, Iowa, and each and every stockholder thereof, is by the undersigned committee of and stockholders representing the directors of said company and the several stockholders thereof, submitted to the Union Pacific Railway Company, the Chicago, Burlington & Quincy Railroad Company, the Chicago, Rock Island & Pacific Railway Company, the Chicago & North Western Railway Company, the Chicago, Milwaukee & St. Paul Railway Company, and the Omaha & St. Louis Railway Company.

In consideration that the above named railway companies shall proceed without unnecessary delay to erect and provide for the maintenance of a union passenger railway station at the city of Council Bluffs, under some general plan to be agreed upon by said railway companies upon the general line hereinafter indicated; the said Union Depot & Railway Company, its officers and stockholders will each and severally make and execute and deliver to such person or persons as may be nominated by the proper officers of said railway companies, all and singular the property, franchises and stock of the Union Depot & Railway Company, of Council Bluffs, Iowa, and the stock of such individual stockholders thereof therein, so that the said several railway companies shall become vested with the absolute ownership of the stock, property and franchises above referred to.

This upon the further consideration, however, that the said railway companies shall within ———— pay to the undersigned committee or to such person or persons as said Union Depot & Railway Company shall nominate, a sum of money equal to the amount of money paid out by the said Union Depot & Railway Company as purchase money for blocks numbered five (5), thirty-one (31) and thirty-two (32) in Riddle's Sub-division at Council Bluffs, which property so purchased is for the site of a union depot railway passenger station. Said sum of money, however, to be not in excess of thirty thousand dollars (\$30,000).

Said committee further propose and undertake that they will within thirty days after this date cause all of said stock owned by each and every stockholder in said Union Depot & Railway Company to be assigned and deposited in the hands of W. H. M. Pusey and George F. Wright, who shall hold the same in trust and ready to be delivered to such persons as the railway companies above named shall designate and appoint to receive the same.

They further agree that all of the unissued stock of unsubscribed stock in said company may be subscribed for by the said several railway companies at any time said railway companies may elect to make such subscription in the name of the persons selected by them. They further agree that upon the payment of said sum of money above named, each and every the said president, officers and directors of said Council Bluffs Union Depot & Railway Company, will make, execute, and tender to a stockholders' meeting then to be held, the resignation of their officers of whatever sort in said company.

They further agree that they will purchase and procure for the said railway companies any additional grounds adjacent to the blocks of ground above as may be, in the opinion of the said railway companies, necessary for their use as approaches to said union passenger station, to be erected on said blocks, and that they will convey said ground to such person or persons as the said railway companies by their proper officers so direct upon the repayment of the actual amount of money paid therefor.

They further agree that they will procure from the city of Council Bluffs any and all ordinances necessary to vacate and convey to the said railway companies or to said Union Depot & Railway Company, all and singular all of the streets, alleys and public grounds located within the boundaries of said grounds, purchased or additions thereto, and such streets and alleys abutting thereon as are, or may be necessary for use of said union depot passenger station.

They further agree that they will procure the removal and cause to be removed all of the tracks of the Lake Manawau Motor Line in and upon Ninth street in Council Bluffs, and south of the south line of Ninth Avenue and north of the north line of Tenth Avenue.

ACCEPTANCE.

The foregoing proposition this day submitted to the representatives of the several railway companies in said proposition named, is accepted by said railway companies, subject to the ratification and approval thereof by the proper officers or Boards of directors of the said several companies and each of them, and this acceptance is not to be construed as binding upon any of the companies hereto until all of the companies above named shall by their proper officers, have ratified said proposition.

Now, and in order to carry out the scheme proposed in the said proposition, the said several railway companies named therein propose upon securing the franchises and property of the Union Depot & Railway Company of Council Bluffs and assignment to such person or persons as they may direct, of all the stock hereinafter issued in said company, that they will proceed with as little delay as possible to the erection of a union passenger station on the ground in Council Bluffs so named. The said union depot property and improvements to cost not less than one hundred and fifty thousand dollars (\$150,000) to two hundred thousand dollars (\$200,000). Work upon which improvements shall be commenced within ninety (90) days after the transfer of said stock, franchises and property to the representatives of the several railway companies.

To provide funds to carry out the purposes of this acceptance it is proposed and agreed that the bonds of said Union Depot & Railway Company shall be issued at such times and in such amounts as the directors of the Union Depot & Railway Company named and appointed by the said several railway companies shall nominate and determine.

It is further proposed that the amount charged the various roads for depot privileges shall be such as will produce each year an amount over and above operating expense and cost of maintenance thereof not exceeding five per cent (5%) of the amount required to purchase said franchise, stock and depot grounds and construct said depot. It being the intention that the amount so annually raised shall be sufficient to create annually a portion of a sinking fund, to be so raised that the maturity of said bonds there shall be enough money in said fund to take up and cancel such bonds.

It is further proposed that the expenses of the operation and maintenance of said union passenger station shall be divided between the several roads participating in the use of same on an agreed wheelage basis. Special and exclusive occupancy of any portion of said premises shall be subject to a fair and just charge for rental.

Said union passenger station to be so erected and used by the several railway companies for the transaction of their transfer business, and all of such local business as can properly be done thereat.

THE UNION DEPOT AND RAILWAY COMPANY OF COUNCIL BLUFFS, IOWA.

By GEO. F. WRIGHT,

T. J. EVANS,

W. H. M. PUSEY,

W. C. JAMES,

SAMUEL HAAS,

Committee.

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

By

THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

By

THE OMAHA & ST. LOUIS RAILWAY COMPANY.

By

THE CHICAGO, MILWAUKEE & SAINT PAUL RAILWAY COMPANY.

By

THE CHICAGO & NORTHWESTERN RAILWAY COMPANY.

By

Signed by the Union Pacific Railway Company subject to the further and additional conditions below written:

CONDITIONS.

That said city of Council Bluffs shall by proper ordinance re-enact the ordinances and resolutions lately passed by said city council to relieve the Union Pacific Railway Company

from the burden of operating trains to the Broadway depot, and from certain taxes imposed upon said Union Pacific Railway Company; and shall without delay carry out the agreement and settlement of such differences as adjusted between the city and said company through Wright, Baldwin & Haldane, its attorneys.

THE UNION PACIFIC RAILWAY COMPANY.
By _____

The above and foregoing proposition and the acceptance thereof by the railway companies is hereby ratified and adopted by the Union Depot & Railway Company, by and through its board of directors, this 11th day of March, A. D. 1892.

THE UNION DEPOT & RAILWAY COMPANY.
By W. H. M. PERRY, President.

ATTEST: GEO. F. WRIGHT, Secretary.

Your petitioners therefore ask that the whole question relating to the terminal facilities for the safety, comfort and convenience of the patrons of and the passengers over all of said line in said city be considered and determined by your honorable body and such order made and relief granted as shall seem right, meet and proper under the law governing such cases.

Respectfully submitted.

(Signed) N. D. LAWRENCE, Mayor.
J. H. PAGE,
VICTOR JENNINGS,
PETER SMITH,

Committee on behalf of the city of Council Bluffs.

On August 30, 1892, the following notice was sent to Thos. Kimball, General Superintendent, Union Pacific Railway Company, Omaha, Nebraska; A. J. Earling, General Manager, Chicago, Milwaukee & St. Paul Railway Company, Chicago, Illinois; E. St. John, General Manager, Chicago, Rock Island & Pacific Railway Company, Chicago, Illinois; F. M. Gault, General Manager, Omaha & St. Louis Railway Company, Council Bluffs, Iowa; W. C. Brown, General Manager, Kansas City, St. Joseph & Council Bluffs Railroad Company, St. Joseph, Missouri; W. F. Merrill, General Manager, Chicago, Burlington & Quincy Railroad Company, Chicago, Illinois; H. G. Burt, General Manager, Sioux City & Pacific Railroad Company, Omaha, Nebraska, and J. M. Whitman, General Manager, Chicago & Northwestern Railway Company, Chicago, Illinois, to-wit:

BOARD OF RAILROAD COMMISSIONERS.
DES MOINES, IOWA, AUGUST 30, 1892.

During the hearing of the so-called depot case at Council Bluffs, filed with the Board an amended petition in behalf of the city of Council Bluffs, which was filed with the Board on August 29, 1892, the Board, stated that it appeared for all the railroad companies interested. It is consequently here understood that your company through your attorney, Mr. Baldwin, has received copy of the above named amended petition. Should this not be the case, copy of this petition will be forwarded to you direct.

Very respectfully yours,

W. W. AINSWORTH, Secretary.

August 23, 1892, A. J. Earling, General Manager, Chicago, Milwaukee & St. Paul Railway Company, replied that his company would be represented at the hearing to be held in Council Bluffs, August 24th.

On August 31, 1892, General Manager St. John, of the Chicago, Rock Island & Pacific Railway Company, replied that Mr. Baldwin did not represent his company and in fact no one represented it with authority to bind it upon any matter, and asked that a copy of the amended petition be sent him, which request was complied with.

General Manager H. G. Burt, of the Sioux City & Pacific Railroad Company, replied on August 31st requesting a copy of the petition which was sent him.

General Manager, F. M. Gault, of the Omaha & St. Louis Railway Company, by letter of date August 31, 1892, informed the Commissioners that Mr. Baldwin did

not represent his company and asked for copy of amended petition, which was sent him.

On the same day General Manager J. M. Whitman, of Chicago & Northwestern Railway Company, asked for a copy of amended petition, which was sent him as requested.

On September 3, 1892, General Manager W. F. Merrill, of the Chicago, Burlington & Quincy Railroad Company, advised the Commissioners that it would not be necessary to furnish a copy inasmuch as one had already been furnished Mr. Baldwin.

On September 6, 1892, Theodore Sheldon, Attorney for the Omaha & St. Louis Railway Company, filed the answer of that company, in which it was set out "that respondent's line is so situated that it is and always has been more convenient for all citizens of Council Bluffs to use the Union Pacific transfer depot, as such local passenger station, by reason whereof such transfer depot is and always been used by this respondent. As to the joint construction and maintenance of a union depot in said city by all the respondents hereto as touched upon in said amended petition, this respondent respectfully avers that such inquiry is beyond the jurisdiction of this honorable Commission."

On Thursday, September 29, 1892, the Commissioners were at Council Bluffs. George F. Wright, Esq., appeared and stated that his partner, Mr. Baldwin, was engaged in the trial of a case in the Federal Court, and asked for him an adjournment until 2 P. M., which request was granted. At 2 P. M. Smith McPherson, Esq., appeared for Mr. Baldwin and asked a continuance for Mr. Baldwin until Friday morning, and asked that the record show that Mr. Baldwin now represented only the Chicago, Burlington & Quincy Railway Company, and the Union Pacific Railway Company. The further hearing of the case was continued until October 13, 1892, at 10 A. M., at Council Bluffs, for the purpose of giving further notice to the respondent companies.

On Sept. 30, 1892, copies of the petition and amended petition in this case, together with the following notice, were sent by the Commissioners by registered letter to Union Depot and Railway Company, Council Bluffs, Iowa; Union Pacific Railway Company, Omaha, Neb.; S. H. H. Clark, General Manager; Wabash Railroad Company, C. M. Hays, General Manager, St. Louis, Missouri; Kansas City, St. Joseph & Council Bluffs Railroad Company, W. C. Brown, General Manager, St. Joseph, Missouri; Omaha & St. Louis Railway Company, F. M. Gault, General Manager, Council Bluffs, Iowa; the Chicago, Milwaukee & St. Paul Railway Company, A. J. Earling, General Manager, Chicago, Illinois; the Chicago, Rock Island & Pacific Railway Company, E. St. John, General Manager, Chicago, Ill.; the Sioux City & Pacific Railroad Company, H. G. Burt, General Manager, Omaha, Neb.; the Chicago, Burlington & Quincy Railroad Company, W. F. Merrill, General Manager, Chicago, and the Chicago & Northwestern Railway Company, J. M. Whitman, General Manager, Chicago, viz.:

IOWA BOARD OF RAILROAD COMMISSIONERS.
DES MOINES, September 30, 1892.

To * * * * *

Inclosed you will find copy of petition and amended petition in the matter of application by the mayor, city council and citizens of Council Bluffs, Iowa, to the Board of Railroad Commissioners of the State of Iowa, for an order requiring the erection at said city of Council Bluffs, by the (naming road) * * * * * of a suitable passenger depot and other passenger facilities as mentioned in said petitions, and you are hereby notified that the hearing of the matter of said application will be had at the council chamber in said city of Council

Bluffs on the 12th day of October, 1892, at the hour of 10 o'clock A. M., when and where the said (naming road) * * * can appear and take such action in the premises as it may see fit.

Dated this 30th day of September, 1892.

By order of the Board,

W. W. AINSWORTH, Secretary.

On October 13, 1892, the Commissioners again went to Council Bluffs and convened at the hour fixed. The several railroad companies named in the notice were called. Superintendent J. D. Bealer responded for the Chicago, Burlington & Quincy Railroad Company and the Kansas City, St. Joseph & Council Bluffs Railroad Company; Division Superintendent C. A. Goodnow responded for the Chicago, Milwaukee & St. Paul; Aaron Kimball, Assistant to President, Chicago, Rock Island & Pacific Railway Company, was present, but stated that he did not represent his company, only as a spectator.

On the part of the city, witnesses were produced and examined, and the following facts were developed:

The Chicago & Northwestern Railway Company has in process of construction and nearly completed a commodious brick passenger depot, fronting on Broadway, of convenient access by electric street car line from the well settled parts of the city and reasonably near the business center, which, when completed, will without a doubt afford ample protection and comfort and adequate facilities for passengers taking and leaving the trains of that company.

The Chicago, Burlington & Quincy Railway Company uses jointly with the Kansas City, St. Joseph & Council Bluffs Railroad Company, an old frame depot on South Main street, of easy access from business and residence portion of the city, with electric street car line passing within a short distance. There is one waiting room 18 feet 6 inches by 27 feet 6 inches, with a ticket office 10 feet by 6 feet 4 inches, partitioned off of one corner. A telegraph office 11 by 20 feet, and a baggage room 16 by 40 feet. There is no water closet in the building, no wash stand, and no conveniences whatever for passengers, except the ordinary seats. The building is dilapidated and very much out of repair and in no way suited for the purposes for which it is used. This is admitted by General Manager Merrill in his letter of May 11, 1891, in which he says:

We have realized for some time that our passenger station at Council Bluffs was not sufficient to accommodate the needs either of the public or ourselves, * * * and shall proceed to put a station house in Council Bluffs as soon as we can perfect the plans therefor.

The Chicago, Milwaukee & St. Paul Railway Company has a frame passenger depot in good repair, with one waiting room 23 feet by 22 feet and a baggage room and ticket office 21 feet by 22 feet with a projection of 3 feet by 12 feet. There are not modern conveniences in this depot, which is situated at the foot of Main street and across two tracks of the Chicago, Rock Island & Pacific Railway Company, and one side track of Chicago, Milwaukee & St. Paul Company. The electric street car line is operated within a short distance and the location is probably as good, with the exception of the tracks above mentioned, as could be secured by that company without going to a great expense and at the same time being required to cross the main line tracks of both the Chicago, Rock Island & Pacific and the Kansas City, St. Joseph & Council Bluffs roads.

The Omaha & St. Louis Railway Company, as stated in its answer, has no local passenger depot, but runs all of its passenger trains to and from the Union Pacific transfer depot in the extreme western portion of the city, about one mile and three-fourths from the business center of the city. The electric street car line

runs to this depot, and when reached this depot is supplied with reasonable accommodations for travelers and is of ample proportions, comfortable and well appointed.

The Union Pacific Railway Company uses the Union transfer depot, which is also used for transfer purposes by all of the other lines running into Council Bluffs and which, excepting only its location, is well suited for that purpose.

The Chicago, Rock Island & Pacific Railway Company has an old frame building at the foot of Main street now used as a passenger depot. There is a baggage room, a waiting-room for men 21 by 23 feet, and a waiting-room for women, of about the same size, with a ticket office taken out of the two rooms 13 by 10 feet. The rooms are warmed by soft coal stoves, and lighted by coal oil lamps. There is a closet opening off the women's waiting-room in no manner suitable for the purposes for which it is intended. No wash basin and no conveniences. There is also a small room used by the train dispatcher.

In the amendment to the petition herein, filed August 24, 1892, is set forth what is claimed by the petitioners to be a contract between the several railroad companies mentioned in the original petition and the Union Depot & Railway Company of said city of Council Bluffs, for the erection and maintenance of a union passenger station at said city, to be used by all of said railroad companies. The paper produced before the Commissioners at said hearing and purporting to be such a contract contains a clause making its acceptance by said railway companies "subject to the ratification and approval thereof by the proper officers or Board of Directors of the said several companies, and each of them, and its acceptance is not to be construed as binding upon any of the companies hereto until all of the companies above named shall by their proper officers have ratified said proposition." There was no evidence of a formal or express ratification, as provided by said clause just quoted, submitted to the Commissioners. In fact it was not claimed at said hearing on the part of the petitioners, that this Board had, or could exercise, jurisdiction over the matter of such alleged contract, but the same appeared to be brought before the Commissioners more for the purpose of showing fully the facts and circumstances surrounding the matter under investigation, to be given such weight as might be proper under the circumstances, than of basing any action of the Board upon the matter of such contract or agreement, in the way of any attempted enforcement thereof.

This Board soon after its first organization began to call attention to the inconveniences it would be to the public to have union depots in towns where two or more roads center or cross. In their annual report for the year 1884, they say:

In the opinion of the Board the convenience of the traveling public demands, whenever practically, the use of union passenger depots, where two or more roads center and cross, and it is hoped that in all cases in the future, especially in the cities and larger towns, all station arrangements should be planned upon this idea, and as far as practicable, present systems rearranged with reference thereto.

The action of the several railroad companies in this case, in going as far as they evidently did in the negotiations, at least, for a union depot at Council Bluffs, show that many of the officials of those companies fully realize the advantage it would be to the public as well as to said railroad companies respectively, to have such a union depot at said city. In many such cases, however, there are such conflicting interests to be adjusted, that it seems almost impossible to finally adjust all matters by agreement of all the parties and the aid of some impartial

tribunal with proper authority in the premises seems necessary to bring about the desired result.

As early, however, as the year 1886, in the case then presented to the Board, the city of Keokuk against the Chicago, Rock Island & Pacific and the other railroads entering that city, the Board expressed the opinion that under the law they had no authority to order the erection of a union depot in such a case as the one now under consideration. Since that decision the attention of the legislature of the State has been called to the matter, but no additional authority, relating thereto, has been conferred upon the Board, and it does not feel justified in attempting to exercise any authority upon the questions presented by the matter of said alleged contract or the matter of a union depot at said city of Council Bluffs. The Commissioners are, however, of the opinion, that the Chicago, Milwaukee & St. Paul, the Kansas City, St. Joseph & Council Bluffs, the Chicago, Burlington & Quincy, the Chicago, Rock Island & Pacific, and the Omaha & St. Louis companies could, with great propriety and advantage, not only to themselves, but to the public generally, unite in the construction and maintenance of a union depot on the grounds secured for that purpose by the Union Depot Company, with permission to the Chicago & Northwestern and Union Pacific to use the same at a reasonable rental.

As to the matter of separate or local depots, the Commissioners understand that their authority to make the necessary order is not questioned. It is a power that they have frequently exercised, finding warrant therefor under the act creating the Board, reference being particularly had to section 3 of chapter 68, Acts of the Fifteenth General Assembly, which reads in part as follows:

Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents, or employees thereof, and shall also, from time to time, carefully examine and inspect the condition of each railroad in the State, and of its equipment, and the manner of its conduct and management, with reference to the public safety and convenience, and for the purpose of keeping the several railroad companies advised as to the safety of their bridges, shall make a semi-annual examination of the same, and report their condition to the said companies. And if any bridge shall be deemed unsafe by the Commissioners, they shall notify the railroad company immediately, and it shall be the duty of said railroad company to repair and put in good order, within ten days after receiving said notice, said bridge, and in default thereof said Commissioners are hereby authorized and empowered to stop and prevent said railroad company from running or passing its trains over said bridge while in its unsafe condition. Whenever, in the judgment of the Railroad Commissioners, it shall appear that any railroad corporation fails in any respect or particular to comply with the terms of its charter or the laws of the State; or whenever, in their judgment, any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change of its stations or station-houses, or any change in its rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business, is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation of the improvements and changes which they adjudge to be proper, by a notice thereof in writing.

From the evidence submitted and the examination made, the Commissioners find that the passenger depot of the Chicago, Rock Island & Pacific Railway Company at Council Bluffs does not afford reasonable accommodations and convenience for the public doing business with said company, and said company is hereby so informed, and said company is further informed that in order to afford such reasonable and necessary accommodation that it should, and is hereby required, within sixty days from the date hereof, to repair, repaint, renovate the building now occupied as a passenger depot, and to construct suitable wash rooms and water

closets for men and women, and make provision for properly warming and lighting the waiting rooms before and after the arrival and departure of all trains carrying passengers. The platform should also be properly lighted.

From the evidence submitted and the examination made, the Commissioners find that the present passenger depot used jointly at Council Bluffs, Iowa, by the Chicago, Burlington & Quincy Railroad Company and the Kansas City, St. Joseph & Council Bluffs Railroad Company does not afford reasonable accommodation and convenience for the public doing business with these companies, and said companies are hereby so informed, and said Chicago, Burlington & Quincy Railroad Company is further informed that in order to afford such reasonable and necessary accommodation they are hereby required within four months to construct a passenger depot with a floor area of not less than two thousand feet, with proper sheds and suitable wash rooms and lavatories for men and women, the waiting rooms to be properly warmed and lighted before and after the arrival and departure of all trains carrying passengers. The platform should also be properly lighted. As to the details, and of such structure and improvements, said company is given thirty days from the date of this order, in which to be heard by the Commissioners with reference thereto. If after the construction of the new depot hereby ordered, the Kansas City, St. Joseph & Council Bluffs Railroad Company continues to occupy the same, as at present it occupies and uses the old structure, said company is not required to afford other facilities.

From the evidence submitted and the examination made, the Commissioners find that the passenger depot of the Chicago, Milwaukee & St. Paul Railway Company, at Council Bluffs, Iowa, as at present arranged, does not afford reasonable accommodation and convenience for the public doing business with that company, and said company is hereby so informed, and said company is further informed that in order to afford such reasonable and necessary accommodation that it is hereby required, within sixty days from the date of this order, to construct one additional waiting room, with proper wash room and lavatories for men and women; the floor area of such addition to be not less than eight hundred feet, the waiting rooms to be properly warmed and lighted, before and after the arrival and departure of all trains carrying passengers. The platform should also be properly lighted.

As to the Omaha & St. Louis Railway Company, the Commissioners find that it is now using the Union Pacific Transfer Depot as a local passenger station. This arrangement does not furnish the facilities at said city for passenger traffic that would ordinarily be required of a line doing as much business in this State in the way of carrying passengers to and from Council Bluffs, as that company evidently does. The Commissioners, however, having recently inspected the condition of that road, and knowing that it will require in the near future the expenditure of a large amount of money to put its road bed and bridges in a good and safe condition, and that much of said work cannot be safely delayed, they do not feel justified at this time in making any order requiring said company to build a new passenger station at said city. As they believe that all the available means of said company would in the interests of the public, be better applied as above indicated.

As to the accommodations furnished by the Union Pacific Railway Company, the Commissioners make no finding or order at this time, as no special complaint was made or pressed against said company.

The Chicago & Northwestern Railway Company has in process of construction and about completed at Council Bluffs an elegant, commodious and well appointed

brick passenger depot, amply sufficient to meet the wants and requirements of the public doing business with that company. The passenger tracks and grounds have been rearranged with a view to safety and convenience. The waiting rooms are large and pleasant; the location reasonably central. The entire building is warmed by steam and is well lighted, and is in every way well adapted for the purposes for which it is intended, and the Commissioners so find.

The Commissioners do not feel warranted in saying that the other companies doing business in Council Bluffs are called upon to build as expensive structures as the one voluntarily put up by the Chicago & Northwestern. Their attention, however, is directed to the passenger station now being erected at Lincoln, Neb., by the Chicago, Rock Island & Pacific Railway Company, which appears to them to be a model well worthy of consideration. The following description of the Lincoln depot is from the *Railway Age*:

The Lincoln, Nebraska, depot of the Chicago, Rock Island & Pacific will be built of pressed brick above the window sills with terra cotta and molded brick trimming. The depot is well designed, and all provisions are made for the comfort of waiting passengers. At one end of the depot building there is a room set apart for the use of ladies, and at the other end is a smoking room for men. In the center of the large general waiting room is the ticket and telegraph office. To the right of the ticket office is a room for conductors, where they will receive their train orders, the door of which opens out upon the platform. On the opposite side of the waiting room from the ticket office is a large fireplace. The ceiling of the room is of hard pine, natural finish; the rest of the wood work is of hard wood. The depot measures eighty-two feet by twenty-eight feet. The baggage room is in a separate building, which also contains the boiler room. This building is forty-eight feet by twenty-four feet, and is connected with the main building by a shed forty feet long. The coal bunker is below the platforms on a level with the boiler room and is provided with a hopper bottom so as to reduce the cost of handling. The building is to be heated by steam.

By order of the Board of Railroad Commissioners for Iowa.

W. W. AINSWORTH,

Secretary.

Des Moines, Iowa, November 20, 1892.

STATEMENT OF CASES CLOSED BY CORRESPONDENCE.

SUMMARY OF CORRESPONDENCE.

On May 7, 1892, C. S. Rodabaugh, of Davis City, complained to the Commissioners that a train on the Chicago, Burlington & Quincy Railway had killed a steer, belonging to him, about a year previous, and that the stock adjuster had refused to pay on the ground that the steer was killed at a crossing, and the company was not liable.

The complaint was sent to the company, and after some correspondence, complainant on September 10th wrote that: "The loss of steer is settled all straight and right."

W. Lancaster, of Bradgate, Iowa, wrote the Commissioners on September 2, 1892, substantially that some six weeks previous he had applied to Mr. Hughes, Superintendent of the Division, for the privilege of erecting an elevator on the station grounds at that place. That the premises had been refused him unless he would agree to construct an elevator of the capacity of 20,000 bushels. To this complaint General Manager Whitman, Chicago & Northwestern Railway Company, replied in part: "That it was of the utmost importance to the company that the facilities for storing and handling grain at its various country stations should be as ample as possible. That the company had induced a Mr. Johnson to construct an elevator at that point of 20,000 bushels capacity, and as an inducement for Mr. Johnson to construct such elevator, he had promised that other parties coming in at that point to engage in the grain business would be required to put up an elevator of equal capacity. That the company did not consider this as a discrimination under the circumstances."

On September 27th complainant advised the Commissioners that he had arranged to build an elevator at Bradgate, and that his complaint might be dropped.

Mr. E. C. Smith, of Crown, Decatur County, writes the Commissioners under date of August 12, petitioning for an underground crossing at a certain point on the Chicago, Burlington & Quincy Railway. He says: "I have a stock farm, through which the railway passes, cutting my farm in two and throwing one-half of my farm away from the creek. The company has at present, and has had for the last ten years, a bridge under which my stock have passed back and forth to water; but they are for some reason filling up the bridges and putting in culverts on this line, and are endeavoring to fill this one, which will shut my stock from

water. Is there not some law by which they can be made to put in an underground crossing?" The matter was referred to the company, and October 6 Mr. Smith informed the Commissioners that he had been given a good and satisfactory underground crossing.

Mr. E. A. Howe, a farmer residing near Bridgewater, a station on the Chicago, Burlington & Quincy Railway, complained that the company had placed their fence out twenty-five feet on his premises, and that he also desired his road crossing planked. The complaint was sent to the company, and shortly afterward the Commissioners were advised that the fence had been moved to the proper line, and the crossing fixed.

Hon. A. L. Hager, of Greenfield, Iowa, on July 28, wrote asking the Commissioners whether they had in their possession official evidence from the Chicago, Burlington & Quincy Railroad Company, showing the lines owned, leased or controlled in the State of Iowa, and whether the Commissioners had any evidence from reports made to them by said company that it either owned, controlled or operated the line known as the St. Louis, Keokuk & Northwestern Railway. On August 11th Mr. J. C. Peasley, Third Vice-President of the Chicago, Burlington & Quincy Railway Company, made reply to the foregoing that "the St. Louis, Keokuk & Northwestern Railway Company, owning the lease from Keokuk to St. Louis, is owned by the Chicago, Burlington & Quincy Railway Company, that is, it owns the stock of that corporation. It is operated independently by its own Board of Directors and its officers appointed by them. The Keokuk & St. Paul Railway is a different concern, extending from Burlington to Keokuk. It is owned by the Chicago, Burlington & Quincy Railway Company and is operated for its benefit by the St. Louis, Keokuk & Northwestern Railway Company. The revenue is all turned over to the Chicago, Burlington & Quincy Railway Company and so appears in the statements rendered to your Commissioners." This information was forwarded to Mr. Hager.

H. G. Halloway, a blacksmith engaged in business at Paton, Iowa, writes the Commissioners on August 26, 1892, that on March 16th, of the same year, some steel had been shipped from Fort Dodge, Iowa, and had been lost in transit. That the same was of the value of \$4.27, and that he had never been able to get the company to settle for the same.

On September 9th General Manager St. John advised the Commissioners that a voucher had already been passed in favor of complainant.

On September 18th, a traveling man wrote the Commissioners substantially:

Last week I checked my baggage at Viola, on the Chicago, Milwaukee & St. Paul Railway, to Strawberry Point. The regular excess weight over 100 pounds is twenty cents per hundred. I had 600 pounds excess, paying for the same \$1.50. When I arrived at Monticello, which is some sixteen to eighteen miles from Viola, and a place for transfer to Davenport Branch of Chicago, Milwaukee & St. Paul Railway, I learned I could not meet my customer

before September 26th, on account of his being away from home; now, although I still remained on this company's road, yet I had to forfeit this excess and pay my excess over to where I did go.

The question that complainant seems to raise is whether having once paid excess charges over a portion of the line, he is compelled to forfeit this excess charge because not used at that particular time. To this statement Geo. S. March, Assistant General Passenger Agent, replied as follows:

We do not permit sleep covers of passenger on passage tickets, or of baggage on excess checks in which the charge has been collected from one point to another, but in such a case as this we are always prepared to refund the difference between the amount paid and the value of the transportation, of whatever kind, at the tariff rate from the starting point to the point from which the passenger was unable to continue his use of the baggage or passage ticket. If the party in question will send us the excess checks we will promptly adjust the matter. I am glad to have the opportunity of making this explanation of our methods in such cases for the information of your Board, and can assure you in most cases where a complaint is made of the kind referred to, or where aggrieved passengers fail to take the matter up against this department and go away and nurse their grief, a prompt adjustment can be had to their satisfaction if they would only take the proper course. I will be pleased to hear from you in reply, and will always be glad to have your Board take up any matters of this kind for the purpose of securing information as to our practice and methods; and if at any time our rules and regulations should be found out of gear or inadequate to meet emergencies, we will endeavor to follow whatever remedy that may be necessary and proper in the interest of the public.

On April 30, 1890, Mr. Jno. Turner, Supervisor of Lenox, Taylor county, Iowa, informed the Commissioners that in March a road had been ordered opened by the school board of directors, for school purposes, crossing the track of the Chicago, Burlington & Quincy Railway, and asking the Commissioners whether the county authorities or the railroad company should properly bear the expense of putting in a crossing over the railroad tracks. Mr. Turner enclosed a letter from Division Superintendent J. H. Duggan, in which the estimated costs for opening the crossing were fixed at \$240, and stating that if the board of supervisors would pay that amount the company would put in a crossing.

In reply to Mr. Turner, the following communication was sent him:

Mr. Jno. Turner, Supervisor, District No. 8:

DES MOINES, IOWA, May 3, 1890

DEAR SIR—In answer to yours of April 30, 1890, I am instructed to say that the question you raise as to who shall construct crossings, is in the courts in two cases, and a third one from the Railroad Commissioners. One, or all of them, will probably go to the Supreme Court. When these are settled the Commission can answer definitely, but until then it is an open question, and they do not think there would be any advantage in multiplying cases.

By order of the Board.

Yours very respectfully,

W. W. AINSWORTH, Secretary.

On June 19, 1891, the Commissioners again called the company's attention to this complaint, and on July 21st J. W. Blythe, Esq., General Attorney for the company, wrote the Commissioners that he found, upon investigation and examination of the records of Taylor county, that an attempt was made to establish this highway as a consent highway. That the records show that no consent was ever obtained from the railway company and no steps taken to acquire the right to cross its track. On August 28th the Board advised the complainant that unless he could furnish the Commission with some additional evidence tending to show that the highway had been established by the proper authorities, at the place in question, they would not feel justified in taking any further action in

the matter. That the Railroad Commissioners had no authority under the law to lay out or establish a highway, but if one is, by proper authority, legally established over the right of way of the railroad company, and such company refuses to do its duty in the matter, the Commissioners would take the matter up and exercise what authority the law gave them in the premises.

John Harris, of Oswalt, complained that he had a cow struck on March 22, 1892, by a train backing into mine No. 4 on the public crossing. That the company had no fence on the right of way from mine No. 3 to mine No. 4. That the section foreman was notified of the damage done to the cow and took charge of the remains and killed the cow. That the cow was appraised at \$35.00. That the company had failed to adjust the claim. The matter was taken up with the railroad company. The company, however, declined to pay the claim on the grounds that the animal was killed on a public crossing where the company had no right to fence, and where the train had a right to be under the law. On July 14th complainant was informed that, as the company had been unable to affect an amicable adjustment of the matter, that his proper remedy was in the courts as the Board had no authority to render a money judgment.

J. W. Leeper writes from Truro that in October, 1891, he had a two-year-old colt injured in the cattle guards of the Des Moines & Kansas City Railroad. That the colt's leg was broken at such a point that it became necessary to kill it, and that he had sustained damages thereby in the sum of \$150.00. That he would, however, cancel all claims on the receipt of \$60.00 in cash, provided the right of way of the railroad company was fenced through his pasture by the 15th of next June. To this complaint Superintendent Sherwood replied substantially, "that the colt was found a long ways from the track of the company, and that if it had got hurt in the cattle guards the injury was not caused in connection with the operation of trains, and that therefore the company was not liable and declined to pay the claim." On June 8th Superintendent Sherwood again writes that the section foreman reports the cattle guard to have been in good condition, and that because complainant's colt tried to go across it and did get across it and got hurt, he could not see why his company should be held any more than if the track through the field had been fenced with a good five wire fence of the height required by statute, and the colt attempted to jump over it and became hurt, while it frolicked in the field.

On June 23, complainant was informed that the Commission had apparently failed to accomplish an amicable settlement, and that his remedy, if any, was in the courts if he cared to pursue it.

On October 21, 1892, T. S. Stoughton, of Pierson, Iowa, wrote the Commissioners that he had put in a pair of scales and built a small crib at Pierson, and that there are three other buyers at that point who have elevators, and that he thought he was entitled to every fourth car for the shipment of grain over that point, and asked the Commissioners for reference thereto. To this communication Secretary

Ainsworth replied. "I am directed to say that the Commissioners have continuously held that in the distribution of cars received at a station, each shipper shall have his fair portion on the basis of the business that he is doing. By way of illustration of this principle—if there are three shippers at a station and A is doing a business ordinarily of four cars a day, B a business of six cars a day, and C a business of ten cars per day, of ten cars received at the station, A shall have two cars, B three cars, and C five cars." The complaint was forwarded to General Manager Whitman who denied that there was any discrimination whatever. He stated that during the first twenty days of October one elevator received seven cars, another eight, another four, and Mr. Stoughton five. Two of the houses at Pierson have a capacity of from ten to twelve thousand bushels each, while Mr. Stoughton's warehouse has a capacity of fifteen hundred bushels.

Conrad Nagle, Supervisor Road District No. 3, writes from Odeboldt under date of September 26, 1892, that the railroad crossing on section line north and south between sections 27 and 28, Richland township, Sac county, is not and never has been fit to cross with teams, and asks investigation of the matter. To this complaint General Manager Whitman replied that authority was given some time ago to open this crossing and it would have been done long before this if it had been possible to secure teams to do the grading. A great deal of our work is now finished and we will undoubtedly be able to secure the teams to do this grading and put the crossing in shape within the next two or three weeks.

On October 6, 1892, J. Wayland Allen, Railroad Secretary, Iowa Baptist State Convention, wrote from Grundy Center, claiming that the convention of his Association was to meet in Mason City, October 24th and 28th, and that it was being discriminated against in that its application for reduced rates had been refused by the Western Passenger Association. That the Baptist Association had thirty thousand members with four hundred and thirty-one churches, and had had reduced rates for years past. The following letter was addressed to B. D. Caldwell, Chairman, Western Passenger Association, Chicago:

Enclosed find communication from J. Wayland Allen, Railroad Secretary Iowa Baptist convention, to which your attention is respectfully requested by this Board. If the facts are as stated therein, there seems to be no good reason, in the minds of the Commissioners, why the request should not be granted. Will you kindly communicate to the Commissioners such statements as you desire to file with them in the case? Very respectfully,

W. W. AINSWORTH, Secretary.

On October 17th the following communication was received from Mr. Allen:

Have received announcement from Mr. Caldwell of the action of the Western Passenger Association in granting a reduced rate. It is all that we expected to get. Please accept our thanks for the promptness with which you entered into this work.

On September 3, 1891, Dallas D. Tibbets, of Ogden, Boone county, Iowa; Sarah E. Butterfield, Fort Madison; Lucy A. Brockway, Denmark; Thos. Dobson, Fort Madison, and four other farm owners residing at Fort Madison, petitioned the Board for an order requiring the Chicago, Fort Madison & Des Moines Railroad Company to put in cattle guards at each and all fences crossed by said railway, or that the right of way be fenced at once and cattle guards be put in at all highway

crossings. On September 18th, Mr. E. F. Potter, Superintendent, informed the Commissioners that much of the right of way through the property of petitioners had been fenced, and the remainder will be fenced shortly. That the company was placing surface cattle guards on each side of the public highways at crossings where required and gates in our right of way fences. "We are putting in these cattle guards as rapidly as possible and it will only be a matter of time until the entire line is supplied."

On August 25, 1891, J. T. & C. J. Todd, of Diagonal, Iowa, enclosed a bill of lading and asked if the railroad company could be compelled to deliver freight at Diagonal under that contract, stating that Diagonal was a flag station, and that Knowlton, one and one-half miles north, was a regular station, and that the Chicago, St. Paul & Kansas City Railway Company's officials had been notified that if they would not lay freight down at Diagonal to not receive it at all. To this complaint the railway company replied that it had no station at Diagonal, and that shippers were so advised at the time the consignment was made, and were also advised that the goods would only be sent to Knowlton, and that the original bill of lading was so marked. That while the shipment was addressed to them at Diagonal, the bill of lading states that the shipment would be taken to Knowlton, where it was taken.

The complainants insisted that a copy of the bill of lading sent them did not mention Knowlton, and were not advised of what the agent at St. Joe told the shipper. The matter was closed here without prejudice.

On November 6, 1891, Price & Palmer, and twenty-seven others, of Ellsworth, Iowa, petitioned the Commissioners to investigate the cause leading to the locking up of the two elevators belonging to the Weir Company at that point, alleging that they had refused to put a buyer there or to lease said elevator to purchasers desiring to use the same for buying grain. To this complaint Third Vice-President W. H. Newman replied that, on inquiry of the Weir Company, he had been informed that on October 16, 1891, said company offered to sell to C. A. Cragwick, of Ellsworth, Iowa, the elevator known as the "Howard & Alexander," with scales and all its attachments for \$1,500, or the house known as the "Chicago & Northwestern Grain House" for \$2,000. That on the 28th, said company again wrote that it would shade the price of the latter house on the payment of one-half cash. On November 11 it offered the same property (the house known as the "Chicago & Northwestern Grain House") for \$1,725, cash. That on November 17, it offered B. P. Holt, of Ellsworth, to rent him the "Howard & Alexander" house at a rental of \$400 cash for the term ending July 2, 1892, or to sell him the property for a reasonable price—one-third cash and the balance on time. To none of these propositions was an acceptance received, and no counter offer made. That the business at this station for the past two years of the two houses now closed has been done at a serious loss, and for that reason the houses are for rent or for sale. The following affidavit and reply was made by Mr. Pierce:

ELLSWORTH, IOWA, Nov. 25, 1891.

Iowa Board of Railroad Commissioners, Des Moines, Iowa:

GENTLEMEN—Yours of the 23rd inst. at hand and contents noted, and with your permission we make further statements, observing that the Weir Commission Company go back to no

earlier date than October 16, 1891. As early as August, 1891, an effort was made by our merchants and bankers to open one of these elevators that being the time the crop commenced to move. M. H. Brinton, President of the State Bank of Ellsworth, wrote the Weir Commission Company, to know if they were going to put a grain buyer at this place, and open up one or both of the elevators. If not, whether they could rent (or lease) one of said elevators. The reply received by Mr. Brinton from said Weir Commission Company was that they would put a buyer here when it suited them to do so (or words to that effect), that their elevators were not for rent, on any conditions. Next, on October 19, O. A. Cragwick received a proposition from the said Weir Commission Company, that they would sell the elevator known as the Northwestern Grain Company Elevator for the sum of \$1,725, but that they would not rent or lease the elevators. I have just examined all the correspondence of O. A. Cragwick, and find that on October 18, and again on the 28th they refused to rent the elevators. As to their plan, they did on November 17, offer to rent the elevator known as the Howard & Alexander elevator to B. P. Holt of Ellsworth, Iowa, for a term ending July 1, 1892 (seven months) for \$400 cash. Mr. Holt is a farmer boy living east of Ellsworth with his father on the farm, has been spending his winters in school. Strange, 'aint it, they repeatedly refused to rent to Mr. Brinton and Mr. Cragwick, both men of ample means and ability, and then three days after we have made complaint, they offer to rent the old elevator to a farmer for \$400 cash for a term of a little over seven months. The \$400 cash rental for seven months is more than one-third the value of the property offered to rent and that elevator they claim they have not been able to run, save at a heavy loss. How generous! To none of their propositions have they received an acceptance. The reason is obvious, the prices asked are above the real value.

Again they say they have had parties go to Ellsworth and offer to purchase the grain at one cent per bushel commission if the bankers and merchants, who are complaining, would furnish the means to do so and assume the business. We have enquired of the bank and merchants and no one has taken up such proposition ever having been made, but such a proposition would scarcely have been accepted by the bank of Ellsworth or any other bank—the reason will be obvious to you. And lastly, but not least, they plead that the business done at Ellsworth for the past two years by the two houses now closed has been done at a serious loss. Answer why a loss at Ellsworth more than at other points. Certainly not because they have had to pay more for grain here than other places. Rather that they did not keep the price up at this station and in consequence grain has been hauled away from farms within two miles of this place at a distance of nine miles, because they could get two cents per bushel more in that market on the same railroad. We feel that this is a discriminating against us or the business interests of our town farming community, that could not and certainly would not exist, if these elevators could be rented or bought at a fair price. Enclosed herewith find M. H. Brinton's affidavit to substantiate his correspondence with the Weir Commission Company. The letter to O. A. Cragwick can be furnished to you if desired. We respectfully refer the matter to your honorable body for your action. If further evidence be required, apply to yours.

W. M. PRICE, Ellsworth, Iowa.

STATE OF IOWA,
HAMILTON COUNTY, ss.

I, M. H. Brinton, being duly sworn on oath depose and say that in the month of September, 1891, I wrote to the Weir Commission Company of Chicago, Illinois, asking if they intended to put a man to buy grain at their elevators in Ellsworth, Iowa, and if not, if they would lease the elevators to responsible parties. I received a reply from said Weir Commission Company stating that they would put in a man here when they got ready, or words to that effect, and that their elevators at Ellsworth were not for rent.

(Signed)

M. H. BRINTON.

Subscribed in my presence and sworn to before me by the said M. H. Brinton, this 25th day of November, 1891.

[SEAL.]

SIMON SODARD,
Notary Public.

On December 14, 1892, Mr. Pierce wrote the Commissioners that the purpose of petitioners had been to establish a permanent grain market at that point in the hands of parties that had credit and ability to manage the business. That an elevator of almost double the capacity of the Chicago & Northwestern Grain Warehouse could be put up for \$1,000.00, without the scales, but the grounds being occupied the parties proposing to put up the same could not proceed. That they were willing to pay \$1,200.00 for said

elevator, or would lease it for a period of years, but the company demanded \$1,750, which was so much above what they could build for, that they would not comply. That the elevator was now rented to J. M. Hoffman of that place for ten dollars per month, lease expiring July 4th next. The term, however, is so short that it is not regarded as any permanent relief, nor as giving the competition that is necessary to build up a grain business at that point. As it is, the Chicago & Northwestern Railway Company loses much business, which is diverted on the account of these conditions.

On February 23, 1892, State Senator F. D. Bayless, of Elcador, advised the Commissioners that the station facilities at Osborn, on the Chicago, Milwaukee & St. Paul Railway, were insufficient to properly accommodate the people, and that the trains on the branch were irregular, materially interfering with the mail facilities. On May 20, J. W. Stapleton, Superintendent, advised the Commissioners that the new waiting room had been erected at Osborn, and that there was a man there always to properly care for the comfort of passengers; that arrangements had just been made to appoint a regular agent at Osborn, who will enter upon his duties June 1st. On June 8, 1892, C. J. Corda, a general merchant at Osborn, wrote to the Commissioners, in answer to a letter of inquiry, that the citizens of Osborn were satisfied for the present.

Cunningham & Jones, of Marshalltown, Iowa, wrote the Commissioners on May 18, 1892, that they were the owners of a farm on the line of the Chicago, Milwaukee & St. Paul Railway; that the farm was over one mile from any public highway, and that the only way of reaching a public highway was across the track of said railroad. That they had asked the company to put in an open crossing, which the company had declined to do. The communication was forwarded to General Manager Early, and, after some correspondence, on June 14th the Commissioners were advised as follows: "It is with pleasure that we can inform you that the crossing has been put in as requested. It is a relief to be able to cross the railroad tracks without having to get out and open two heavy gates. We thank you for your services."

John Peters, of Paulena, advised the Commissioners, on July 20, 1892, that he had two steers killed on the Hawarden Division of the Chicago & Northwestern road, that they had been appraised at \$33, and that the company had neglected to pay for the same.

On August 30th, Mr. Peters advised the Commissioners that he had received payment in full for his claim.

John Miller, writing from Waukon under date of February 22, 1892, complained of overcharges at different periods on shipments of broom corn, and broom-makers' supplies, over the Chicago, Milwaukee & St. Paul Railway. The complaint was sent to the company, and on June 16th, Mr. Miller advised that his claim for overcharges had been adjusted satisfactory.

Hon. Geo. W. Davis, Mayor of Hastings, Iowa, on September 15, 1892, advised the Board that some three or four months previous he had asked the officials of the Chicago, Burlington & Quincy Railway Company to put a flagman on the crossing at that station when fast trains Two and Three were passing that point. That an order was issued to the station agent to do the necessary flagging; that the agent threw up his job on account of such orders and a new agent was sent to supply the vacancy, but neglected to discharge the duty imposed. Mr. Davis enclosed the correspondence between himself and the officers of the company with reference to the matter.

The attention of the company being directed to the complaint, on October 20, 1892, Mayor Davis advised that the order was being complied with and that the complaint might be dismissed.

C. A. Erikson, Manager of the Meservy Elevator Company, forwarded the Commissioners a blank form for release of flax seed in bulk, and asked whether it was proper for him to sign same. He was advised by the Commissioners that if the release contained, in place of the words "of all kinds," the words "caused by being shipped in bulk," it would not seem objectionable. That the statute, however, affords ample protection for such cases. See section 1208, which reads as follows: "No contract, receipt, rule or regulation shall exempt any corporation engaged in transporting persons or property by railway from liability of a common carrier, or carrier of passengers, which would exist had no contract, receipt, rule or regulation been made or entered into." Acts of the Eleventh General Assembly, chapter 113.

W. Richards, Davis City, complained to the Commissioners that he had stock killed by the Chicago, Burlington & Quincy Railway, and had been unable to get a satisfactory settlement of the matter. The matter was taken up with the company, and after some correspondence Mr. Richards proposed to settle in full for \$25.00, and on April 7th, he advised that the same had been paid.

August Kiel, of De Kalb, Iowa, complained that the Humeston & Shenandoah Railway Company neglected and refused to put in for him a proper crossing over their track passing through his land. The complaint was forwarded to the company and a short time thereafter Mr. Kiel advised that the crossing had been put in all right and satisfactory.

Sylvester & Topliff, of Davis county, complained of the failure of the Chicago, Burlington & Quincy Railway Company to adjust with them their claim for damage to goods in transit lost and broken.

The complaint was sent to the company, and on April 1, 1892, complainant advised the Commissioners that their claim had been settled in part and that the complaint might be dismissed.

Eli J. Smith, of North English, wrote the Commissioners that the Chicago, Milwaukee & St. Paul Railway Company had upon their right of way within the public highway at that place, a mud hole that is almost impassable, through the negligence of the company to put in and maintain a culvert. The complaint was taken up with the company and shortly thereafter complainant advised that the highway at the right of way had been put in reasonable shape.

J. S. Clark, of Davis City, advised the Commissioners that he had platted an addition to the town south of the track of the Chicago, Burlington & Quincy Railway, and asked if the Commissioners had authority to order street crossings over the company's right of way. Mr. Clark was informed that the Commissioners had no authority, under the law, to lay out a street or highway across the right of way of a railway company. That this authority is vested in the boards of supervisors of counties and the corporate authorities of cities and incorporated towns. After a street or highway has been properly established across the right of way of a railway company, by the proper authorities, and the company then refuses to open such street or highway, the courts will compel them to open same.

Homer Day, of Blythedale, Missouri, wrote as follows: "Enclosed find a Chicago, Burlington & Quincy receipt for fare for a ride of eleven miles, which I think to be an excess of the lawful rates of the State." The rate charged was forty-four cents for the eleven miles. In response to an inquiry from the Commissioner, complainant stated that the conductor claimed ten cents extra as the fare was paid on the train. The complainant was directed to section 2027 of the Code, which permits the excess charge complained of.

N. Heiser & Son, of Waukon, Iowa, complained of damage to goods shipped over the Chicago, Milwaukee & St. Paul Railway. Shortly after the complaint was sent to the company, the complainant advised that the same had been settled to his satisfaction.

Adam Lange, of Froelich, writes: "Six or seven years ago the Chicago, Milwaukee & St. Paul Railway Company closed a culvert under their track, which caused the water to damage an acre of land. I have written the company three or four letters to settle the matter but have never received an answer." The complaint was sent to the company and shortly thereafter complainant advised that his son had received for a voucher releasing the company from all claims to date, and withdrawing his complaint.

James Waters, of Des Moines, complained that the Chicago & Northwestern Railway Company was constantly obstructing Oil Tank Line street by standing its cars across the same. To this complaint General Manager Whitman replied

substantially, "that instructions had been issued that this crossing shall be kept clear at all times and he thought Mr. Waters would have no further cause for complaint."

H. Bergman, of McGregor, complained that the Chicago, Milwaukee & St. Paul Railway Company was failing to furnish him with cars in which to ship ice, a perishable freight. Complaint was sent to the company and shortly thereafter complainant advised that the company was treating him very kindly and furnishing him with all the cars he needed.

Anderson & Richards, of Vincent, Webster county, called the attention of the Commissioners to the fact that there was a station called Vincent, in Washington county, Iowa, on the Chicago, Rock Island & Pacific Railway, and that occasionally freight intended for them was missent. The attention of the company was called to this fact, and General Manager St. John filed the information that the name of the station in Washington county, formerly known as Vincent, had been changed to Verdi.

C. Walldorf, of Hudson, South Dakota, asks that the Chicago, Milwaukee & St. Paul Railway Company be compelled to fence its right of way running through his farm in Sioux county, this State. Shortly after the complaint was sent to the company, Superintendent Cosgrove advised the Commissioners that the road master had been instructed to build a fence at once.

O'Brien Bros., of Valeria, inquired as follows:

Is it not possible to compel the Chicago, St. Paul & Kansas City Railway Company to build a freight room at this place? We pay this Company, as our books will show, near \$1,000.00 a year freight. Our goods are unloaded at a box car, and as there is a switch engine here constantly the car and contents are jostled and damaged, and very often, by the time we have opportunity to unload, we are compelled to make a report of shortage.

The complaint was taken up with the company, and on October 7, 1892, O'Brien Bros. advised the Commissioners as follows: "There are several cars of lumber already on the ground for the building."

C. W. Mitchell, Secretary Norwegian Plow Company, of Dubuque, wrote the Commissioners as follows:

All of the roads leading into our city return goods for one-half rate when they are returned for repairs, and when they go from some other State beside Iowa. The Chicago, Milwaukee & St. Paul, and the Illinois Central both claim that this ruling does not refer to goods returned for repairs within the State of Iowa. We cannot see why they should discriminate against Iowa in this manner. Also in carloads from our place to Omaha, was charged 35 cents a hundred under the Iowa Distance Tariff law, while we ship from Dubuque to Kansas City for 30 1/4 cents per hundred.

A. C. Bird, Freight Traffic Manager of the Chicago, Milwaukee & St. Paul Railway, replied substantially as follows:

The rates in Iowa are so thin that when we come to discount one-half very little remains; nevertheless, in order to preserve harmony between State and interstate rates, the return of agricultural implements for repair locally in the State has been provided for. The western classification applies to all points within the State of Iowa, as well as to interstate traffic. The classification read as follows: "Agricultural implements, also parts of agricultural implements returned to manufacturer for repairs will be charged one-half tariff rates when returned by the same railroad or railroads as originally forwarded; when returned by other railroads than originally forwarded, full rates will be charged." If full rates have been charged on such property which was returned to the manufacturer for repairs, it has been the result of error on the part of the forwarding agent, or the lack of proper information from the consignee. In either case we are ready to correct any errors that have occurred, on the presentation of necessary papers.

T. J. Hudson, Traffic Manager of the Illinois Central Railway Company, replied substantially to the same effect, as did also P. C. Storr, of the Chicago, St. Paul & Kansas City Railway Company. None of the companies, however, offered any explanation of the charge of twenty-six cents per hundred to Omaha, and twenty and one-half to Kansas City, or assign any reason why the rate to Omaha, which is outside of Iowa and an interstate, should be made on the basis of the Commissioners' rates for Iowa points.

J. A. Banks, of Cooper, Iowa, complained that he had been overcharged on an engine shipped to Des Moines for repairs, and afterward returned to that point. The complaint was forwarded to the company, and it appeared upon investigation that Mr. Banks had not been charged, through error, the proper rate for shipping an engine from Des Moines to Cooper, and that there was due the railroad company on such shipment \$1.44, which amount was paid by Mr. Banks, and the case withdrawn.

J. F. Johnson, of Patton, Iowa, complained as follows:

On April 5th I shipped a car load of horses from Bonaparte, Iowa, to Ottumwa, Iowa, on the Chicago, Rock Island & Pacific Railway; I then transferred to the Iowa Central at Ottumwa. The charge from Bonaparte on the car of horses to Ottumwa was \$17.50; I was charged \$25.31, and obliged to go to the expense of reloading, which I consider an unjust discrimination against me. I enclose you a copy of the freight bill.

The matter was referred to the company and Mr. St. John, General Manager, replied substantially:

We find, upon investigation, that there is an overcharge on our line in this transaction, of \$7.81, owing to a misunderstanding on the part of the agent at Ottumwa, as to the correct rates and rules to apply. He charged in accordance with Iowa Commissioners' tariff, whereas our rules governing the shipment of horses in Palace cars provide another basis of charges for shippers.

On September 10, 1893, complainant advised that he had received the money and was satisfied.

On July 14, 1891, the following letter was addressed to President J. M. Egan, of the Chicago & Great Western Railway Company:

DEAR SIR—Will you kindly advise this board whether you contemplate in the near future, doing anything by way of repairing your track on the branch leading from Hampton to Sumner. If not, the Commissioners desire to inquire whether it would be convenient for you or

a representative of your company, to go over that part of your line with them, and also requesting you to name a date for such inspection, giving the Commissioners ample notice of your choice of date. This inquiry is made from the fact that a complaint has reached the Commissioners from that point of your line.

On July 18th, President Egan wrote the Commissioners as follows:

During the past week I have, in company with our chief engineer, superintendent and other officials, made a trip over the line from Sumner to Hampton and return, examining the track at different points very carefully, also everything in connection with it. Allow me to say that the condition of the road between the points named is not as good as the track on any of our main line. The most that is wanted at present is ties, and had it not been for the high water in the Ohio River valley, these ties would have been received before this time, and been in use on that branch. They have been delayed, as they go by boat to Cairo, Ill., and from there via Illinois Central, north, being delivered to us at South Fremont, and from there via Illinois Central, north, being delivered to us at South Fremont, they have assurance from the contractors who are furnishing us these oak ties, that the same will come forward as fast as they can obtain cars to load them; and the Illinois Central have given us every assurance that they will move them promptly when they are received. They will be put in service on the line, and I do not think that any body will have any further cause for complaint. You are very well aware that the service on this branch is not extensive, only two dailies each way per day, and it is an exception when the trains on that road will exceed eight cars to a train. We have, within the past two years put in a number of miles of new steel rails there, and there are a few places where there are a few rails in a worn out condition, but we expect to renew them before cold weather sets in. We could, with some expense, put this line in a condition that would make it appear better than what it is at present, but we are anxiously hoping that the financial matters of this company will, within a short time be in a condition that will enable us to extend this branch line westward, and when the same is done it will make this line one of our principal branch lines, and would, in addition, putting it in a condition that will make it a second to none west of the Mississippi river. If this explanation is not satisfactory to the honorable Board of Railroad Commissioners, I am perfectly willing that they shall make an inspection of the line for their own information, and we will endeavor to accommodate ourselves to their pleasure as to the date.

Volmer Armour sent the following report from Rockwell City:

I complain of the Minneapolis & St. Louis Railway Company, in this: I reached Livermore, Humboldt county, on the Burlington, Cedar Rapids & Northern Railway about 10 o'clock P. M., January 23, 1891, at which time the ticket office of the Minneapolis & St. Louis Railroad was closed. I left on the freight for Fort Dodge at 4:30 in the morning; at which time the station and ticket office was still closed. There was no light in the depot building that night up to the time I left. I was compelled by the conductor to pay ten cents extra on the train because I had no ticket. * * * This is a case where they collected ten cents extra because I had no ticket, and yet for the six and a half hours while I was in Livermore their ticket office was closed, and I had no opportunity to buy one.

To this complaint W. H. Truesdale, receiver, replied substantially as follows:

I presume there can be no question but what Mr. Armour states the facts in his letter. We do not have business enough on our line in Iowa to justify us in keeping open our offices. We have only one train each way over that Division. At night a mixed train which does very little passenger business. The business we would get by keeping open our offices would not pay us for the fuel and light necessary. We do as Mr. Armour states, collect ten cents in addition to the regular ticket fare from all passengers who pay their fares on trains, and the conductor gives a rebate check on which ten cents can be collected from any ticket agent in our employ within ten days after the check is issued. We believe this regulation is perfectly reasonable and proper, and moreover, understand its legality has been established over and over again by the courts of nearly every state in the Union.

Replying to this communication the Commissioners directed Mr. Truesdale's attention to section 2 of chapter 63, laws of the Fifteenth General Assembly of Iowa, the latter

clause of which is as follows: "Provided also a charge of ten cents may be added to the fare of passengers when the same is paid upon the cars, if the ticket might have been procured within a reasonable time before the departure of the train." It is the sense of the Commissioners that there is no authority under the law for charging an additional ten cents when a ticket could not be procured in a reasonable time before the departure of the train, and that an issuance of a rebate check does not justify the extra charge of ten cents. Albert E. Clark, General Solicitor, replied substantially as follows:

I note the construction placed upon the law by the Commissioners, and think it correct, and that the Commission properly holds that there is no authority in the law for charging the additional ten cents if the ticket could not be purchased within a reasonable time before the departure of the train, and concede that if the law be strictly enforced an issuing of a rebate check does not justify the extra charge of ten cents. We have no exception to take to the ruling of the Commissioners. The Receiver desires, so far as in his power, to conform to all of the requirements of the law and the Board of Railroad Commissioners, and to make the rules of this company, so far as in his power, conform to the regulations which the Railroad Commissioners might establish. I think, however, that there are cases in which regulations ought to be treated as "elastic" to some extent in order to accommodate the apparent necessity of railway traffic, and particularly where our regulations are made in an honest attempt to accommodate the traveling public. Passengers who travel by our night trains almost invariably pay their fare in money, and we have no method of checking our conductors' accounts except by the stubs of the rebate checks which they issue. If we were to withdraw rebate checks from the night trains, we would be obliged to accept whatever report the conductor might make, and would have no means whatever of verifying them. * * * It seems to me that so long as the Receiver is to permit these night freight trains to carry passengers and to accommodate a few people who desire to travel on them, it is not unreasonable for us to ask in return that they permit us to collect this charge of ten cents, which is refunded to them upon presentation of rebate check. It seems to us to be absolutely necessary to do this in order to check our conductors' accounts. It is a mutual accommodation. * * * It is probable that if we are compelled to comply strictly with the rules suggested in your letter, it would be necessary to discontinue the carrying of passengers on these night trains. Cannot this matter be arranged either by a rule authorizing us to collect the extra ten cents on night trains, or by tacitly permitting us to do business in this way?

The Commissioners, of course, have no authority to change the law of the State or make the same elastic, which is well understood by Mr. Clark.

Henry Phillips, Secretary Phillips Fuel Company, of Ottumwa, Iowa, complained to the Commissioners on September 23, 1891, that his company had applied to the Chicago, Burlington & Quincy Railroad to put one coal car on the Chicago, Milwaukee & St. Paul transfer at that point to be loaded for shipment to Villisca, Iowa. The next day the coal company was notified that the Chicago, Burlington & Quincy could not furnish cars to be loaded at a mine off their road. A statement of the matter was sent to Division Superintendent Stewart by Mr. Phillips, whose reply was that he had taken the matter up with his people, and they say they are not compelled to furnish a car but will haul a Chicago, Milwaukee & St. Paul car if you will load it.

To this complaint Mr. Wilson, Superintendent of the Iowa lines of the Chicago, Burlington & Quincy Railway Company said:

I desire to say when we received the order from the Phillips Coal Co., for a coal car to load at their mine located on the Chicago, Milwaukee & St. Paul road, owing to exceptional demand for coal cars and our consequent inability to furnish a sufficient number of these cars to handle the business offered on our line, Mr. Phillips was notified we could not furnish it and informed that we would haul a Chicago, Milwaukee & St. Paul car, which, in view of

the fact that his mine is located on the Chicago, Milwaukee & St. Paul, was at least as much as we should be expected to do. You are, of course, aware it is not customary for railroads to furnish cars to load on foreign roads, except at times when there may be a surplus of equipment, and it can be done without detriment to their business.

General Manager A. J. Earling, replied for the Chicago, Milwaukee & St. Paul Railway as follows:

The mine is located one mile from Ottumwa. The revenue we would receive for transferring it is but four dollars, and it is unreasonable to expect us to furnish cars for such business as we should be expected to do. You are, of course, aware it is not customary for railroads to furnish cars to load on foreign roads, except at times when there may be a surplus of equipment, and it can be done without detriment to their business.

On October 8th Mr. Phillips telegraphed the Commissioners that the complaint of the Phillips Fuel Company was withdrawn and asking that further proceedings be stopped. In reply to a letter from the Commissioners requesting information as to how the controversy was settled, Mr. Phillips replied:

Can not furnish you with the information desired, as I do not know. We do very little business in that locality or on that road, and had not had occasion to want a car for that locality.

On July 16, 1891, Randall & Dickey, dealers in farm machinery at Des Moines, stated to the Commissioners as follows:

We have had a Great Northwestern car, No. 46,238, on the Chicago, St. Paul & Kansas City track for the past ten days, which the Chicago & Northwestern agent refuses to switch to our warehouse, although we have tendered him three dollars for so doing. If they can be compelled to do so we wish you would take steps to have it done with least possible delay.

To this complaint Mr. Newman, Third Vice-President of the Chicago & Northwestern Railway, replied:

After investigation of the matter referred to in your letter of the 10th to General Manager Whitman, we find that the Chicago, St. Paul & Kansas City road made tender delivery to Messrs. Randall & Dickey of the contents of Great Northwestern car No. 46,238, which is the one referred to in their complaint to your Board. As the delivery has now been made, we presume it is unnecessary to take further action in the matter.

A copy of this letter was sent to complainants, who replied:

We would say that the statements as set forth in same are correct, and we do not desire to take further action.

On September 28, 1891, Mr. G. J. Boatwright, of Hastie Post Office, stated that he lives in Four Mile township, Polk county. That there is a road from his place to the public highway, which crosses the Wabash railroad track. That said road has been used as a public highway for more than twenty years, and is his only outlet. That when the railroad's right of way was fenced the company put in gates, but this morning he found them nailed fast and he was unable to pass through. He asked that this crossing be made an open one with cattle-guards.

On October 17th Superintendent F. H. McGuigan wrote as follows:

I beg leave to say that I issued instructions to have the road crossing opened, but on account of the death of Roadmaster Peter Welch, I suppose it has been overlooked. I presume the matter will be attended to next week.

On April 6, 1892, P. C. Storr, General Freight Agent of the Chicago, St. Paul & Kansas City Railway Company, asked the Commissioners for a ruling in respect to grain carried for seed purposes, in which he stated that if he complied with the instructions of Chairman Midgely, it would have the effect of making higher rates within the State of Iowa, locally, than from points without the State to points within the State. The following reply was sent Mr. Storr:

The making of a lower rate on seed grain, strictly for seedling purposes, than the rate on merchant grain, would, in our opinion, be in line with the Iowa statutes, provided that the rate is offered to all parties and all localities alike desiring to ship such grain for seed only. The Commissioners have made a different rate on feeding cattle than is made on fat cattle ready for market, as you are aware of. An amendment of the classification to the same effect as to seed grain would relieve the situation of any possible embarrassment.

In a letter to Mr. Ives, January 15, 1891, in answer to his inquiry as to reduced rates for flax seed for seed purposes, the Commissioners said:

There is nothing in the law preventing you from giving as low rates as you desire, provided no discrimination is practiced against stations or shippers.

It was the intention in that letter to convey the idea that all parties shipping seed grain should be treated alike, and not that all grain should take the same rate.

B. Hoble, of Blairtown, Iowa, makes inquiry as to whether shippers are required to unload freight out of car on line shipments. A letter of inquiry was addressed to several of the Iowa lines asking as to the practice in requiring consignees and consignors to load and unload freight in less than car lots. The Illinois Central replied substantially:

We do not know of any cases where we require them to do this except in heavy plate glass loaded on flat cars. The dealers in this glass have their own men and appliances and can handle it much better than our men. There are also a few cases of heavy machinery which dealers have better means of handling than the railroad people.

The Chicago, Milwaukee & St. Paul replied:

As a general rule we load and unload less than carload shipments, but there are occasional exceptions. When an extra heavy piece of freight arrives at a small station and the car must be sent out, the consignee usually unloads where it is no more difficult for them to unload from the car than it would be to remove the property from the freight house or the platform.

The Chicago, Burlington & Quincy replied:

In cases of less than carload shipments we do not require the consignee or consignor to load or unload the freight; they simply deliver the shipment at our freight house, and our employees load them into the car. Upon arriving at destination they are unloaded upon the platform, and are stored in our freight house by our employees.

The Burlington, Cedar Rapids & Northern replied:

The general custom of our company is that consignees and consignors do not load and unload freight in less than carload lots.

The Chicago, St. Paul & Kansas City Railway Company replied:

The practice in our company in the matter of loading and unloading freight in less than carloads, is to have these services performed by our own employees.

The Chicago, Rock Island & Pacific Company replied:

It is the general rule of all railway companies to receive and deliver less than carload shipments from their freight house, it being understood that the expense of unloading and loading is to be borne by the carrier; but the custom prevails to some extent to deliver direct from the car to trains, especially at small stations. This is as much for the convenience of the consignee as for the carrier. It enables him to obtain his shipments earlier than otherwise, and it is the custom at some stations to ask the shipper to make his delivery direct to certain cars that are being loaded with miscellaneous freight for given points, assuming that it is just as convenient for him to make the delivery alongside of the car as to make the delivery to the freight house. The arranging and packing away of the freight in the car would, of course, have to be performed by carrier.

On September 15, 1891, F. J. Jost, Mayor of Remsen, Plymouth county, Iowa, petitioned the Commissioners for an order requiring the Illinois Central Railroad Company to place crossing and sign where the township line crosses their right of way in the town of Remsen; to repair culvert and ditch on Washington street; to fill the excavation on the north side of the right of way adjacent to Washington street and the public highway which intersects the same.

On December 12, 1891, Mayor Jost informed the Commissioners that: "The Illinois Central Railroad Company has done the work up in good shape, and the people are well satisfied."

On January 26, 1892, the Corey Coal Company, of Lehigh, complained:

That the Mason City & Fort Dodge Railway Company are not furnishing us with empty coal cars, have not had a full supply for one week, and our miners are becoming discouraged, and we will lose them if cars cannot be furnished. They have not got a sufficient number, and we will lose them if cars cannot be furnished. They have not got a sufficient number, and we will lose them if cars cannot be furnished. They have not got a sufficient number, and we will lose them if cars cannot be furnished. They have not got a sufficient number, and we will lose them if cars cannot be furnished.

This complaint brought out a very lengthy correspondence between the complainants, the railroad company and the Commissioners, in which the question of rates and discriminations, as well as car shortage, and other differences between the complainants and the company, were considered at great length. On February 15th, the Commissioners addressed the following to the railroad company:

The Corey Coal Company are still pressing their complaint of failure on the part of your company to put in effect the eighty per cent order of the Board of Commissioners, of which you are already informed. If your company persists in the refusal to comply with said order the Board will feel it their duty to place the matter in the hands of the Attorney-General for suit to be commenced, as by the statute provided. If you desire to avoid this by an early compliance with said order, please so advise this office at your earliest convenience.

On March 15th following letter was received from the Corey Coal Company:

All differences between our company and the Mason City & Fort Dodge Railway Company, as per our complaints, are now adjusted. We therefore desire to have all complaints withdrawn and wiped from the records. We are very glad to have our business relations satisfactory.

W. M. Fields & Brothers, of St. Paul, importers and shippers of horses, state:

We find that each railroad charges us on a different plan. Some of the excess charges on a Boston car, such as the kind we always use, being twice of the excess charges on another road for the same distance. We pay the rental of the cars ourselves; should that make any difference? and what excess over a thirty foot car should we be charged? And, in shipping

over two lines should we be required to pay the sum of the two locals or only a certain per cent of the same?

The following reply was sent Fields Brothers:

There is no reason why the charges for the same length of car and the same distance on class A roads, should not be the same. You are probably aware that some lines of the State are classified by the Executive Council as second class, some others as third class. The second class road being entitled to charge 15 per cent more than class A. The third class, 30 per cent more than A or first class roads. In the matter of different charges for different length of cars, the Western classification provides that stock shipped in Palace stock cars shall be charged 130 per cent of tariff rates on the basis of a thirty foot car, inside measurements. For each additional foot or fraction thereof, in excess of 30 feet in length, internal measurements, an additional charge of three per cent per foot, or fraction thereof, will be made.

This part of the Western classification the Commissioners have heretofore stricken out in adopting the same for Iowa, and have left the above to read: "Live stock transported in special or Palace live stock cars will be charged 130 per cent of tariff rates." Considerable doubt exists in the minds of the Commissioners, however, as to the equity of this modified ruling, and the question whether the matter should not be allowed to stand as left by the Western classification committee will, at some later time, be considered by the Board.

As to the matter of shipping over two lines you will find the Commissioners' ruling touching that point, set out in full on pages 14, 15, 16 and 41 of the advance sheets of the Commissioners' forthcoming annual report, a copy of which is sent you under another cover.

The Commissioners are investigating some other points mentioned in your letter relative to the matter of payment of rental for Palace stock cars, and will correspond with you further on that point at a later day.

On October 5, 1892, Bruning Brothers, grain dealers of Breda, Iowa, wrote as follows:

How is it that the company cannot furnish us with cars? Our elevator is chuck full, and besides we have to throw our grain on the ground. Please see to this at once, as we are greatly in need of cars.

This complaint was telegraphed to General Manager Whitman, of the Northwestern Railway Company, who replied substantially as follows:

The movement of grain has been very backward this year; in fact, we had very little of it to handle within the past week or ten days. It is now coming forward with a rush, and notwithstanding the fact that the Northwestern has added nearly 4,000 cars to its equipment, there will be more or less complaint of lack of cars until the first rush is over. We will leave nothing undone to meet the requirements.

On October 14th complainants again wrote:

We have so far only received four cars. They always take empties through our place, but will not leave any. We are greatly in need of them.

To this letter Mr. Whitman replied:

We are doing everything possible to meet the demand for cars at that point, and will continue to do so. I assure you that we are giving them just as good a distribution of equipment as we are any body.

A. R. Furry, of Alden, Hardin county, on November 8th, filed the following complaint:

I am receiving oysters each week by express, rate 30 cents per gallon from Baltimore to Alden. From Baltimore to Chicago on Adams, at Chicago transferred to American Express, that being the direct route. Now they send them on the Adams Express to Algona 50 cent rate, transfer to American Express on Chicago & Northwestern to Eagle Grove, Webster City, Eldora Junction, and to Alden on the Chicago, Iowa & Dakota, getting here, instead of 10 1/2 P. M., as formerly, the next day. Oysters are perishable, and must be handled quickly, besides I have to pay from 25 to 75 cents extra.

To this complaint J. Zimmerman, Superintendent of Adams Express Company, replied substantially as follows:

Mr. Furry seems to prefer that this company make a transfer of the oysters to the American Express Company at Chicago, and as we want in all cases to follow the wishes of our patrons, I have directed that this be done.

Wm. A. Harsberger, a farmer of Oakland Mills, Henry county, writes:

The Rockwell & Northwestern Road has the right of way for almost a mile through what is known as the old Short farm; in consideration of the right of way they agreed to make and keep up a long-tight fence on each side of the road, and also to make one or two crossings, the same being specified in the deed. I have been struggling with the company for eight years, the same being specified in the deed. I have never been built. They have no fences that will even turn cattle, and in this time of short pasture, I am totally deprived of part of my pasture, which is of great damage. I have patched their fences time and time again myself, and have written to the Superintendent twice since last spring, but have received neither answer or fence, and I now appeal to you to look after my case, as winter is upon us, and I have lots of hauling to do across the roads, and must have crossings, and I have a large winter pasture which I do not intend to lose. If I have to herd my stock at the railroad company's expense.

On December 19, 1892, Mr. Harsberger wrote as follows:

I feel under obligations to you for your prompt response to my appeal. It is strange the company never received any of my letters, but however, since receiving your notice they have acted very promptly. They brought good material and built an eight wire fence with long posts one rod apart, and short ones between. It looks like it was all right. They have also fixed the crossings some so that they will do very well.

Jesse Kithcart, and others, of Bridgewater, Iowa, petitioned the Commissioners to order a crossing built and maintained across the tracks of the Chicago, Burlington & Quincy Railroad on the county line between Cass and Adair counties, claiming that there was a highway located on said line.

On November 2, 1891, Mr. Wilson, Superintendent of Iowa lines, advised the Commissioners as follows:

We are negotiating with the county authorities in relation to this highway and expect to have the matter arranged shortly.

On December 9th Mr. Wilson again wrote:

We have the material for this crossing on the ground, and the same will be put in as early as possible.

On December 15th Mr. Kithcart advised the Commissioners that nothing whatever had been done toward putting in the crossing. He also stated that the company had its fence out fifty feet on his land.

On January 20, 1892, Mr. Wilson wrote:

I am advised by our superintendent, Mr. J. H. Duggan, that this crossing was put in and finished on January 7th. In regard to the claim of Mr. Kithcart, that we have fenced in a portion of his land, we have in no way moved or changed the line of our fence for some years. Our record shows that it is on our right of way. I am, however, looking into the matter to see if there is any possible error in our records, and will advise you later about this.

On February 17, 1892, Mr. Wilson wrote:

As stated in my former letter, we have not moved or changed our line of fence for some time, but I find the fence is over on Mr. Kithcart's land for a short distance. Our road master, Mr. Welsman, has seen Mr. Kithcart about this, and he has agreed to allow us to wait until spring when the frost will be out of the ground, before moving the fence to the proper line, when this will be done.

On June 28th, Mr. Jesse Kithcart, of Bridgewater, Iowa, writes as follows:

The flow of water from the railroad cuts overflows my farm land, and the company refuses to take any care of it whatsoever.

On July 29th, Superintendent Levey wrote as follows:

We are negotiating with Mr. Kithcart, and hope to make some satisfactory and amicable adjustment of the matter. If we are not able to do so will make early reply later to your letter, setting out the facts in full.

On December 14th, Mr. Kithcart advised the Commissioners that, "The company has satisfactorily adjusted all claims which I may have against them."

J. H. Casselman, a traveling salesman, on January 28th wrote the Board that he had lost a 2,000 mileage book issued by the Chicago, St. Paul and Minneapolis & Omaha Railroad Company, after he had used from 600 to 750 miles. He notified the company and claims that they are protected from the use of the mileage and should furnish him the amount lost. The company replies that the mileage is good over seven different roads, and while making every effort to prevent it being used, they must redeem if the mileage is presented by the other companies. The General Passenger Agent will rebate the amount of the cover. While this is a hardship on Mr. Casselman, under the conditions of the contract of sale, the Board could suggest no remedy.

Bromwich Brothers, of Eagle Grove, on July 23, 1890, wrote the Board asking if they could ship freight consisting of farm machinery, wagons, buggies and binding twines, and put on and collect advance charges. The Chicago & Northwestern have been advancing charges for us and do advance them for other parties, but now they refuse as our goods mostly come over other lines. The Chicago & Northwestern Railway Company deny making advances on the present except as under the conditions of rule 33 and 34, in their book of rules, which applies to all shippers alike:

RULE 33. On shipments for distribution of new agricultural implements, vehicles and machinery, originally received from manufacturing points via this line, agents will be permitted to advance legitimate transportation charges to their stations, using care that the property was worth all charges at destination.

RULE 34. The company does not assume the collection of anything more than its own freight charges, actual drayage, switching, packing, cleaning and shelling charges, and the legitimate transportation charges advanced to connecting lines.

This case does not appear to come within the above rules.

George Rehington, a dealer in lumber at Council Bluffs, on April 7, 1890, wrote the Board complaining of a circular issued by the roads terminating at Council Bluffs and Omaha, charging one dollar per day for the use of cars set for unloading on team tracks after forty-eight hours' time had elapsed. His complaint is that cars are frequently bunched and it is impossible for a large shipper to unload in that time. The reply of the companies is that the law does not allow them to discriminate in favor of the large shipper. That one dollar per day is not for revenue, as the car on western roads earns, while in use, an average of \$3.00 per day. This rule has been in use in Chicago for some years and has reduced the delay in cars in that city from an average of seven days to one and three-fourths days, increasing materially the efficiency of the equipment.

Messrs. Gier & Beltz, of Conrad Grove, on August 25, 1890, wrote the Board that they had a lease of certain lots and had constructed coal sheds on the side track of the Chicago & Northwestern Railway at that place, and subsequently the company have moved the side track so close to the sheds as to be dangerous and ordered the sheds moved back. They had no objection to the sheds being moved, but as the company had moved the track to suit its own convenience they thought it should be at the cost of moving the sheds. The company reply that Gier & Beltz have occupied their ground at a nominal lease and there is no reason why they should not move the sheds. On October 9th they withdrew the complaint and decided to move the sheds.

Mrs. R. E. Logan, on August 18, 1890, wrote that she owned a farm one mile east of Rhodes, through which the Chicago, Milwaukee & St. Paul Railroad passes. That for some time past the company has failed to maintain a proper fence and in consequence her stock repeatedly went onto the right of way. This was known to the employees of the road. On June 10th an engine struck and killed a bull belonging to her; the company were notified, promised to investigate, but have not done so. On September 17th J. A. Hinsey, Special Agent, notified the Commissioners that the claim had been adjusted, and on September 25th Mrs. Logan wrote them that she had been paid for her bull.

Charles Bowers, of Quincy, Ill., on August 31, 1890, wrote the Board that he had purchased a ticket at the Chicago, Rock Island & Pacific station at Iowa City, and was charged by the agent 18 cents more than the sum of the two locals—Iowa City to West Liberty and West Liberty to Burlington. The road was notified and payment was ordered.

The Minneapolis Lumber Company, located at Belmond, wrote the Board on September 8, 1890, asking whether the Mason City & Fort Dodge Railway Company could charge for hauling coal from Fort Dodge to the Burlington, Cedar Rapids & Northern transfer the same rate that was charged to Meservey, the next station north. The company in reply state that they will make the rate the same as at Belmond, the next station south of the transfer.

Mr. S. Bates, of Weldon, wrote the Commissioners on October 1, 1890, that the west bound freight train of the Keokuk & Western Railroad killed a colt belonging to him, at a highway crossing near his farm. The horses were feeding in the highway a short distance from the track. The engineer whistled some distance away, and ran to near where the horses were without steam, then started up, the heavy exhaust frightened the horses, and in crossing the track one of them was killed. The train was then stopped before running half its length. Mr. Goodrich, General Manager of the road, says the accident occurred where the company had no right to fence. His statement agrees with that of Mr. Bates, except in the conclusion, where Mr. Bates says the accident could have been avoided—Mr. Goodrich that it could not. There probably was no legal liability in this case.

In December, 1890, the Commissioners addressed a letter to the general freight agents of the Iowa roads, asking them to give their views on the propriety of charging carload rates on mixed cars of linseed and carbon oils, both of which are classed the same.

The answers are uniform that this would be discrimination against the smaller shippers. The only justification for the carload rates being the large amount of one article furnished by one shipper; if there are mixed with others in the same class the smaller shipper pays higher rates than the larger and the railway company loses its proper pay for the same service. Their idea is that the rules governing carload rates must be rigidly complied with.

John C. Wilson, of Harper, Iowa, on December 10, 1890, wrote the Board that the Chicago, Rock Island & Pacific Railway Company had charged him \$30.80 freight on a carriage from Chicago to Harper; the carriage weighed 670 pounds, and was rated at 4,000 pounds and charged 52 cents per 100 lbs.

The attention of the company was called to this, and in reply they say this carriage was set up and occupied much more space than if it was knocked down and crated, and more space than 4,000 pounds of ordinary freight. The Western classification, the regular Western and the usual rate, were in this case charged. The shipment being interstate the Commissioners have no control of either the rate or classification.

The citizens of Para Alta, Linn county, Iowa, on February 19, 1891, petitioned the Commissioners to open a highway to the platform of the depot of the Chicago, Milwaukee & St. Paul Railway at that station. Mr. Earling, General Manager, under date of February 24th, states that the railway company have no objection to the opening of the highway. On February 25th the Commissioners wrote the citizens of Para Alta that the authority to establish highways was vested in the board of supervisors and that the Commissioners were unable to assist them. In cases of a violation of a public duty by the railways the Commissioners could properly be called upon. At a later date Mr. Plummer, one of the signers of the petition, writes that the matter had been laid before the board of supervisors.

H. S. Brownell, of Spirit Lake, on February 28, 1891, wrote the Commissioners that the Chicago, Milwaukee & St. Paul Railway ran their road through his farm, and in reply to his request for an open crossing, agreed to put in one cattle-guard. He says one cattle-guard is of little service, and that the law evidently intended that he should have two. The Commissioners having no authority to interpret the law differently from its plain reading, notified him that they could not help him to the other cattle-guard.

Certain members of the Farmers' Alliance at Coon Rapids, ordered, through August Post, of Charles Sherman, Jr., at Boone, fifty-five and one-half tons of coal. The order was placed, by Mr. Sherman, with the banks, but they failed to get the coal. One of the reasons given was the failure to get cars. Another the fact that the coal producer prefers for his customer the regular dealer to the private individuals. The matter was referred to the Commissioners, who wrote the Northwestern Railway Company and received for reply, from Mr. Whitman, General Manager, that no orders were placed with his company last fall for coal to be loaded at Coon Rapids. This does not seem to be contradicted, and the inference is that the failure to get coal was due to other causes than scarcity of cars.

J. R. Cox, of Dexter, Iowa, on July 8, 1890, wrote the Board that he had been charged over the Chicago & Northwestern and Chicago, Rock Island & Pacific, from Boone to Earlham, \$64.85, and that in the spring previous he had shipped the same freight from Earlham to Boone by the Chicago, Rock Island & Pacific and Des Moines & Northern, for \$30.70. The freight was one portable traction engine, two portable saw mills, one picket saw mill, one portable lumber saw mill, one water box and one truck wagon. The Chicago & Northwestern Company, after full examination, report that the car in question was billed at the regular classification and at the Commissioners' rates. This does not seem to be contradicted, and if correct requires no further examination.

Thomas Scanlon, of Grafton, Iowa, on August 7, 1891, wrote the Board that he owned eighty acres of land north of Grafton, and that the Chicago, Milwaukee & St. Paul Railway cut off two and one-half acres from the southwest corner, over which was his only access to the highway. He asks the Commissioners to assist him in getting a crossing. The attention of the company was called to Mr. Scanlon's case, and on September 5th Mr. Earling, General Manager of the road, writes that he has given instructions to have crossing made, which, Mr. Scanlon writes, was put in on September 10th.

D. Macrae, Mayor of Council Bluffs, on August 10, 1891, wrote the Board, saying the passenger trains of the Chicago, Rock Island & Pacific Railway go directly to Omaha by way of the Union Pacific bridge, making the terminus beyond the State of Iowa. In a few days the Chicago & Northwestern will do the same. Is not this a violation of the state law?

The Commissioners reply that sections 2009, 2010 and 2011 of McClain's Code prohibit railway corporations which by charter or otherwise have their terminus at any point on the boundary or within the limits of Iowa from making any transfer of freight, etc., at any other place in the State. These sections were declared void by the Supreme Court of Iowa, in the case of the *City of Council Bluffs vs. the Kansas City, St. Joseph & Council Bluffs Railway Company* (45 Iowa, page 388).

J. Leland Fogg, seed merchant of Cedar Rapids, on August 8, 1891, complained of transfer charges on freight from Cedar Rapids to Afton and Woodlawn, in support of which he sends two receipts, one of fifty pounds and one of one hundred pounds, on each of which the transfer charges from the Chicago, Milwaukee & St. Paul Railway to the Chicago, Burlington & Quincy are fifteen cents, the haul on each road twenty-five cents. He thinks the goods should be transferred free as they are at Burlington from the Burlington, Cedar Rapids & Northern. The Commissioners sent Mr. Fogg a copy of Iowa statutes and called his attention to those which had reference to transfer of freight. After examination Mr. Fogg concluded that they were fully complied with, but thinks the statutes defective and should be amended to meet the cases of transfer in less than carload lots.

E. O. Carlton, stock buyer for J. M. Doon, at Grand Junction, writes the Board August 26, 1892, that he had loaded two cars of hogs from Rippey for Boone, and that the Chicago, Rock Island & Pacific Railway Company took them to Grand Junction and unloaded them there, and he was compelled to drive the hogs from the Chicago, Rock Island & Pacific stock yards to those of the Chicago & Northwestern. He also submits proof that he tendered two Chicago & Northwestern cars to be taken to Rippey, which tender was declined. Several letters passed, among them one from Mr. St. John, General Manager of the Chicago, Rock Island & Pacific, in which he claims that the demand of Mr. Carlton to take Chicago & Northwestern cars to Rippey to be loaded was waived. On December 5th the complainant wrote that he had withdrawn from this business and did not care to carry this matter further.

On March 10, 1891, W. H. Breezy shipped one car of emigrants' outfit from Kelley to Des Moines by the Chicago & Northwestern, thirty-one miles, and from Des Moines to Carlisle by the Chicago, Rock Island & Pacific, eleven miles; weight of outfit, 25,200 pounds. He was charged \$34.01, this being the regular local rate of each road. Under the ruling of the Commissioners, where a shipment passes over two or more roads or is a joint shipment, each road is allowed to charge 80 per cent of its local rate. The railroads insist that this charge is illegal and they are not bound by it. Suits are pending to test the legality of the order and until this is determined these cases cannot be adjusted.

The Iowa Iron & Metal Company, by F. Gotstein, on August 27, 1891, complained to the Board that the inspector at Des Moines charged the classification of boilers bought and shipped as scrap to boiler rate. About October 14, 1891, the boilers bought and shipped as scrap, brought in on the Chicago & Northwestern Railway, were received three boilers, brought in on the Chicago & Northwestern Railway, one was shipped to the rolling mill at Burlington to be manufactured into road; one was shipped to the Chicago, Burlington & Quincy Railroad Company, in something else, and the Chicago, Burlington & Quincy Railroad Company, in compliance with instructions from the inspector, charged boiler rates; afterward the excess was refunded. The matter was submitted to George S. Gorman, Superintendent of the Western Railway Weighing Association, who claimed that generally these boilers were repaired and sold to be used for steam purposes, and that when they were so sold and used they should pay the same rate as boilers. He lays down this rule as a standard for determination of any and all controversy: "That boilers in order to take junk rate should be broken up, and to all intents and purposes rendered unfit for steam purposes." The Board has not made a ruling on this matter, and since April, 1892, the correspondence has ceased, the weighing association claiming that Gotstein was attempting to have these boilers carried as junk and refitting and selling them as boilers. If the boilers are simply junk they should take that classification; if used again as boilers after being repaired they should be charged in freight as boilers.

On September 17th J. W. Sullivan, and on the 19th Peter Wenkel, write the Board that the Chicago & Northwestern Railway Company sold tickets to the Independence races for one and one-third fare for round trips, but charged and received from Algona, sixteen miles south, full fare, and that they believe this to be discrimination against Algona.

On February 24 and 27, 1892, the Commissioners received letters from Mr. Newman, Vice-President of the road, and the complainants, that a satisfactory adjustment had been reached.

Mr. H. K. Valentine, of Casey, forwarded by United States Express to Seattle, Washington, a consignment of dressed poultry, on which he guaranteed the charges. The express company delivered to the Union Pacific Railway Company, but did not guarantee the charges, and this company carried them to Portland, where the Northern Pacific asked a guarantee of charges which was refused, and the poultry sold for the charges. The Board, as is usual in such cases, attempted to secure some settlement, but as the matter was purely interstate in its character, were unable to assist in the adjustment of the claim.

William Bargfreche, Street Commissioner, and Frank Hogan, H. H. Brush and D. H. Cohn, members of the board of council of Arcadia, Iowa, on October 26, 1891, wrote the Commissioners asking them to open Florence street across the tracks of the Chicago & Northwestern railway. A letter addressed the railway company on the subject received for answer that they had at considerable expense put in an under crossing at Division street, and that the facilities for crossing were ample for the town, there being two within a short distance of this one, and that at Florence street the crossing would be extremely dangerous, and that the com-

pany would not put it in unless compelled to do so. The Commissioners notified the parties at Arcadia that they are not authorized by law to open streets, and unless the Board has the proper evidence that the street has been legally established they could take no action.

S. J. White, of Plymouth, on October 23, 1891, wrote the Commissioners that the fence of the Chicago, Milwaukee & St. Paul Railway through his farm was defective and that his cattle went through it and one was killed, the wire being poor. Mr. Williams, Assistant General Superintendent, wrote the Board on November 4th that he had sent his fence gang to repair this fence and that on receipt of his letter by the Board the fence would be in good condition. On November 12th Mr. White wrote that the fence had been rebuilt and was in good condition, but that he had not been paid for cattle killed or injured. The collection of money damages not belonging to the province of the Commissioners, this matter is closed.

On October 24, 1891, Runks & Starback, wrote the Commissioners that the Chicago & Northwestern Railway refused to furnish cars to be loaded at Rodman, a station on the Burlington, Cedar Rapids & Northern, with hay for stations on the line of the Chicago & Northwestern in Wisconsin. The Chicago & Northwestern raise the question of their duty to send cars off their line, and the Burlington, Cedar Rapids & Northern claims to have furnished Rodman all the cars that could be spared for the business. The company claims that it was necessary to use many cars in carrying coal to their northwestern line, which prevented them from giving a full supply to other demands. The need of coal for that region was imperative.

A. C. Hotchkiss, Postmaster at Adel, on October 31, 1891, wrote the Board that the condition of the track of the Des Moines & Northwestern Railway between Jefferson and Fonda was dangerous, the company running heavy machinery over very light iron, and that the lives of trainmen and passengers were endangered by the unsafe condition of the track, and that no change of rail would be made until the following spring. On January 6, Mr. Hubbell, Superintendent, called at the office and satisfied the Board that 68-pound steel rails are nearly distributed, and that the re-laying of the track would begin in a day or two.

C. Bruning & Son on November 2, 1891, wrote the Board that two weeks before they had ordered cars for the shipment of potatoes but had not received them; there was a risk of freezing; had received but six cars in three weeks. Mr. Whitman, General Manager, replied under date of November 14th that this firm had ordered sixteen empty cars and received seven. They are doing all they can to supply the demand, which at present is very grate. The Board at about the same time received complaints from Summers, Ida Grove, Danbury and Kingsley, so that it would appear that the scarcity was not confined to Breda.

Mr. F. B. Campbell, of Bismark, on November 9, 1891, wrote the Commissioners that the Chicago, Milwaukee & St. Paul Railway was selling tickets at excursion rates from stations on their road to the Sioux City Corn Palace, but the agent at Monona refused to sell him one, and he was obliged to go to St. Olaf, another station on the same road, to purchase an excursion ticket. On November 23d, Mr. Earling, General Manager, informed the Board that the agent at Monona had misconstrued the circular giving instructions in regard to the sale of excursion tickets to the Sioux City Corn Palace, and that the agent would see Mr. Campbell with regard to the matter. Subsequently Mr. Campbell notified the Board that he had settled with the agent, and requested that the complaint be withdrawn.

E. F. Smith, of Wellman, on November 20, 1891, wrote the Board that the Burlington, Cedar Rapids & Northern refuses him the use of cars unloaded at that station to fill with grain and takes them to other stations. On November 24th, in reply to a letter from the Board, Mr. Ives says that Mr. Smith wishes to ship to eastern points via Peoria, and that his company refuses to allow their cars to go further than Peoria, and that eastern cars are difficult to obtain. Later Mr. Smith writes that he gets all the cars he needs.

F. R. Wilmer & Son, of Mingo, on November 26, 1891, wrote the Board that on November 20 they had shipped to Des Moines, by the Chicago, St. Paul & Kansas City, a barrel of butter and hides, and that on November 25 they were still on the platform; there was in addition losses in quite an amount of goods shipped in. On December 18, Mr. Egan, General Manager, notifies the Board that the claims of Wilmer & Son had been allowed and would be paid. On January 13, 1892, Wilmer & Son notify the Commissioners that their claim had been adjusted.

J. W. Witham, of Des Moines, on November 27, 1891, wrote the Board that he had been charged ten cents fare from Prole to the Rock Island crossing of the Des Moines & Kansas City Railway, a distance of 155-160 miles. The Superintendent, whose attention is called to the rate, admits the overcharge, which he claims is an oversight. The correct fare should be eight cents and proposes to remedy the rate sheet and remember the complainant.

J. H. Scott, an attorney at law in Mediapolis, on December 3, 1891, wrote the Board calling their attention to an order of John T. Gerry, Superintendent of the Burlington & Northwestern and Western Railways that train No. 6 would not carry passengers except men in charge of live stock and those holding employees' passes. He asks the Commissioners to interfere and order this train to carry passengers between Mediapolis and Burlington. Mr. Gerry, Superintendent, says that the company does not wish to carry passengers on this train, which is run rapidly for the purpose of handling live stock, and that passenger accommodations

between Mediapolis and Burlington are ample. An examination of the time tables satisfies the Board that this position is correct and they write Mr. Scott to that effect.

Hickey Brothers, of Aspinwall, on December 15th, write the Board that the Chicago, Milwaukee & St. Paul Railway Company refuse them cars for loading grain, because they have not a grain house on the track; and refuse to give them cars to load, no matter how quick they load them on the track. The station agent reports, under date of January 3, 1892, that Hickey Brothers are farmers, living three or four miles from station; that they ordered, in the three months previous, six cars and received them; that he had cars on side track waiting for them, but they did not come in. Under date of January 16th, they write they are well supplied with cars, and intimate that the action of the Board had been of service to them.

Mr. Hewing, of Des Moines, on December 23, 1891, complained to the Board that the Chicago, St. Paul & Kansas City road was charging a higher rate from Des Moines to Millman than allowed by the statute. The attention of Mr. Egan, President, was called to this, which he admitted, claiming that the rates were made when the trains backed round the city on the distance as then run. That his company had a temporary arrangement with the Des Moines & Kansas City for the use of their bridge and tracks which shortened the distance to Millman. A special tariff was issued correcting this which is now in force.

Dr. F. C. Jones, of Herndon, on December 18, 1891, wrote the Commissioners complaining that the Des Moines & Northwestern, and the Chicago, Milwaukee & St. Paul, were in the habit of leaving their cars on the Y track running through the business portion of the town, which cars frightened horses and made access from the north and west to town dangerous, he asks that they be required to store their cars on the west branch of the Y. On December 29, Mr. Hubbell, Superintendent of the Des Moines & Northwestern Railway, notifies the Board that he has issued instructions to conductors not to set cars on the east track of the Y. Mr. Earling writes that his company, the Chicago, Milwaukee & St. Paul, have never placed cars on the east track, so that the source of complaint is removed.

A. C. Liede & Co., merchants and millers at Elkport, ask the Board to assist them in getting them milling in transit rates, which have been refused them by the Chicago, Milwaukee & St. Paul Railway Company. A second letter seems to indicate that the rates are needed from Minnesota and Dakota and northern points to Chicago, and that other parties in the State have them.

The business is entirely interstate and beyond the reach of the Commission. In addition to this the railroad policy of the State seems to regard milling in transit rates as a method by which large dealers are given an advantage that cannot be enjoyed by the average shipper, and all attempts to legalize this have failed.

Chas. Stevens, of Donellson, on December 24, 1891, wrote the Board that he had shipped sixteen and one-half bushels of potatoes from Prairie City to Donellson. When they reached destination they were consigned to Chas. Sterling and kept in freight house until frozen. The Chicago, Burlington & Quincy road traced the shipment to Farmington and showed that no error was made on its line. The claim was sent to E. P. St. John, General Manager of the Chicago, Rock Island & Pacific, who, on date of January 21, 1892, writes the Board that the matter has been fully investigated, and that the receiving agent is responsible for the error. The matter will be placed in the hands of their claim agent for adjustment.

On December 17, 1891, F. H. Fowler wrote the Board that he had a colt killed by a passenger train on the Burlington, Cedar Rapids & Northern Railway, at a public crossing, and that no whistle was sounded or bell rung. On January 15th, Mr. W. P. Brady notified the Commissioners that he had paid for the colt, there being a conflict in the statement of farmers in the vicinity and the trainmen in regard to the crossing signals. Mr. Fowler acknowledges the payment for the colt, January 25th.

W. B. Sanders, of Rolf, Iowa, on June 18, 1892, asks the Board how much must be shipped annually from a station before the railway company may be compelled to put in track scales. On June 28th Mr. Sanders was notified by the Board that there was no statutory provision fixing the conditions where track scales should be put in, this being a matter that was left to the judgment and needs of the road. The Chicago & Northwestern has sixteen and the Chicago, Rock Island & Pacific eighteen track scales at stations in Iowa.

David Mason, of Harlan, wrote the Commissioners, on January 15, 1892, that he had 130 tons of hay at Bloncoe, on the line of the Sioux City & Pacific Railway, and that for twelve days he had ordered cars to ship the hay to Harlan but could not get them. On February 2, 1892, Mr. Burt, General Manager of the Sioux City & Pacific, wrote the Board that, at the time of the order of Mr. Mason, the road was several hundred cars behind its orders, and that many of the customers of the road were compelled to wait longer than he. The road was making efforts to supply its patrons and would continue to do so.

S. R. and J. C. McConnell, of Burlington, on June 13, 1892, writes the Board that shipments from their house to stations on other lines than those then run direct from Burlington are detained usually several days at junction points, much to the injury of their business. They specify a case of goods shipped North Bros., Bonaparte, which were delivered at Keokuk, to Chicago, Rock Island & Pacific, May 26th, and not delivered at Bonaparte until May 30th. Under date of July 14th, Mr. Sage, Traffic Manager, says the consignment was delivered to the

agent of the Chicago, Rock Island & Pacific at Keokuk, Saturday afternoon, May 28th, and forwarded on the first freight train going west on Monday morning, May 30th, at 6 A. M. Under date of August 12th Mr. McConnell writes that he has no definite charges to make, and as a general thing he thinks the railway people are doing their best to give good service. Further inquiry for the present is dropped.

I. W. Boyle, of Clarksville, on January 16, 1892, wrote the Board that on January 8 he bought a ticket at Waterloo for Dunhenton, twelve miles from Waterloo, and took the night train; the conductor refused to stop and carried him to Fairbank. On his return he was compelled to pay his fare from Fairbank to Dunhenton. He desires to know whether a conductor who takes up his ticket is required to stop at the destination of the ticket, and if he carries him by whether he must carry him back for nothing. Mr. Boyle was aware, as he admits, when he bought his ticket that the train did not stop at Dunhenton, and the Commissioners advise him that it was not the duty of the company to return him free, or to stop the train at points not scheduled on the time table.

C. J. Hickman, of Metz, wrote the Board January 16, 1892, that the section hands had taken up the planks on his private crossing and he wished them replaced, as he wished to haul feed over the crossing. Mr. Preston, Division Road Master, under date of January 21st, advises the Commissioners that the plank was removed to run the flanges over the road in snowy weather, and the planks would be replaced as soon as possible—which was done January 23d.

John C. Steeves, of Page Center, Iowa, wrote the Board on December 21, 1891, that he was charged \$4.80 per car for the transfer of coal from the Humeston & Shenandoah to the Chicago, Burlington & Quincy at Clarinda. In a subsequent letter, January 25, 1892, Mr. Steeves states that he cannot get the transfer charges but supposes from shipments of a like distance on other lines that the freight from New Market to Page Center should be about \$9.00. An examination of the Commissioners' rates developed the fact that the charges were exactly the Commissioners' local rates for the distance hauled, the railroads refusing to apply the joint rates. Until the joint rate cases are finally determined it has not been thought best to press this matter further.

S. K. Mead, of Rockwell City, on January 27, 1892, wrote the Board complaining of delay of two months in the shipment of one box of men's coats from Rockford, Illinois. The letter did not give the name of the road on which they were originally shipped or the one that delivered them. After enquiring, Mr. Mead writes that they were left in the depot by the neglect of some party and the claim was paid.

S. K. Mead, of Rockwell City, on December 2, 1891, shipped the Iowa Butter & Egg Company, of Marshalltown, 117 pounds of roll butter. The consignment was delivered L. Dunhenberger, who was alleged to be at one time proprietor of the company, to whom many shipments consigned to this company were formerly delivered, but not until the consignor had been notified that the Butter & Egg Company had gone out of business, and had ordered the butter returned. The relations of Dunhenberger and the company are not clear to the Board, and they are, therefore, unable to determine the liability of the company. The claim being a private one for money damages, and not affecting public right, it is not properly the province of the Board to determine it. The law of the carrier does not excuse a delivery to an unauthorized person, even though fraud and misrepresentation have been used. His duty is to carry and deliver safely to consignee. The circumstances in this case are such that the Commissioners have no authority to settle this, and the proper remedy is in the courts.

On February 2, 1892, Thomas Trizale wrote the Board that he had been charged \$10.60 for 1,500 lbs. of smoke stack shipped from Des Moines to Malcom, a distance of sixty-five miles, while the same road only charged him \$1.57 for 300 lbs. in another shipment. Rule 17 of the Western classification provides that "articles too large to be loaded in a box car shall be charged at actual weight at classification rates, provided that in no case shall the charge be for less than 5,000 lbs. at first class rates. The smaller stock was loaded in box car, the 1,500 lbs. took the estimated weight of 5,000 lbs., which at first class rates makes the amount paid.

Rev. C. S. McCracken, pastor of the United Presbyterian church at Rock Valley, wrote the Board on February 2, 1892, that he had received a package of books from New York, brought by the Adams Express Company, and that he receipted for the same (in good order), but on opening found three books ruined, evidently by a fall or throwing some heavy box upon them. The attention of the company was called to the complaint, and on February 27th Mr. McCracken notified the Board that his claim had been adjusted satisfactorily.

A very large amount of correspondence was brought out by the complaint of Mr. Bloch that the agent of the Chicago & Northwestern Railway at Gowrie, refused to bill his baggage, Mr. Bloch being a traveling salesman from Des Moines. It seems Mr. Bloch, at about 5:40 P. M., sent his trunks by a drayman to the station, but did not send his mileage book, from which it was necessary to take out certain blanks to pay for excess baggage. The next morning Mr. Bloch went early to the station and the agent refused to check the baggage because he had not sent the mileage book the night before. The conductor, in compliance with the rules of the company, refused to take the baggage without billing. There are several contradictory statements, but the facts as above stated are substantially true. Mr. Bloch lost nearly a day's time and took another road, and was greatly annoyed by the transaction. The Commissioners have no power to award Mr. Bloch compensation for loss of time by the action of the agent, and followed up the matter

rather to show the officers of the company that good policy required a conciliatory course on the part of their agents towards the patrons of the road than that any benefit might accrue to Mr. Bloch.

Mr. F. M. Freeman, of Davis City, in March, 1892, was charged by the American Express Company \$9.80 for carrying two dogs from Forman, North Dakota, to Davis City. The attention of the company was called to the amount of the charge and on April 11th they state the charge was in excess of the reasonable rate \$2.15, which was returned and the receipt of Mr. Freeman received. In this case the carriage was interstate and no action of the Board could have, in any way, benefited Mr. Freeman. The voluntary action of the company when attention was called to it corrected the overcharge.

C. J. Ives, President of the Burlington, Cedar Rapids & Northern Railway, in a letter dated March 28, 1892, says he is asked by the agents and officers of the Young Men's Christian Association for free transportation over their lines. He says that he should be very willing to grant at least some of their requests if they were in harmony with the law. He asks the views of the Board. In reply they say that section 29, chapter 28, laws of the Twenty-second General Assembly, reads as follows: "Nothing shall be construed to prohibit the common carrier from giving reduced rates to ministers of religion, or prevent railroads from giving free carriage to their own officers or employees and their families dependent upon them for support." These seem to be the only exceptions to the law requiring all parties seeking transportation to be treated alike. It is not thought these officers and agents come within the rule.

H. D. Lane & Company, Tama, Iowa, on April 1, 1892, wrote the Board that on a carload of oats shipped over the Chicago, Milwaukee & St. Paul Railway to the oat meal mill at Cedar Rapids and rejected was charged \$10 for switching to the oat mill and back to the track of the Chicago, Milwaukee & St. Paul Railway. They further state that the usual switching charge has been \$2 per car, and this excessive charge shuts them out of the Cedar Rapids market. The attention of the railway company was called to the matter and on August 9th notified the Board that satisfactory arrangements have been made with regard to this claim and the Board is asked to dismiss the same.

D. A. French, Road Supervisor, of Rowan, Wright county, on April 26, 1892, wrote the Board that a public highway had been established on the line between the n⁴ and the s⁴ of the nw¹ of section 34, township 9, range 23 west, crossing the Burlington, Cedar Rapids & Northern Railway. The railroad property was duly condemned, damages assessed, and the amount paid to the county auditor; that the railroad company was notified but refused to put in the crossing or grade the road. A copy of the letter was sent Mr. Ives, who replied that the above statement was correct, but that he understands that railroad property is like other property and

subject to the same law. The amount paid the auditor was \$15.70, and that the cost of grading, cattle-guards, etc. would be, as he estimated, \$43.70, and whenever that amount was paid he would give the ground and put in the crossing. On July 18, Mr. Ives wrote the Board that the company had accepted the \$15.70, and by this action was bound to put in the crossing, which had been done. This closes the matter.

On May 18, 1892, Biron & McKay, of Wacoma, write the Board that a carload of flour shipped from Waterloo to Wacoma over the Chicago, St. Paul & Kansas City and Chicago, Milwaukee & St. Paul roads, a distance of about 100 miles, had been on the road nine days and not yet received. Correspondence developed that the agent of the receiving road had failed to give proper instructions for the delivery to the other road and that the car was laying on the side track at New Hampton. Mr. Egan, President of the Chicago, St. Paul & Kansas City road, assumes responsibility for delay and instructs his agent that this is serious negligence and must not again occur.

On May 19, 1892, Franklin P. Gross, of Sibley, wrote as follows:

I have shipped over the B., C. R. & N. road two rolling colters in the latter part of February or the first part of March, 1891. They were to reach Orangeville, Illinois, Stephenson county, and they never reached the place. In the fall of '91 I put in my bill of the same. Then this spring the agent called for an affidavit and I gave him that, and here it is May and nothing yet. I would like to know what this railroad is good for if they cannot find a thing that goes astray and rectify it; the colters were sold to a man in Orangeville, Illinois, Allen F. Gross. I will hold the company responsible for the same, which will be \$7.50.

The claim was sent to the B., C. R. & N. and Mr. Ives replied "That the property in question was delivered in good condition to the Illinois Central Railway at Iowa Falls. The matter was taken up with that company and on December 20, 1892, complainant wrote: "Those goods have at last come to hand all right."

On June 3, 1892, the following communication was filed and a copy sent to President C. J. Ives:

I wish to call your attention to the fact that the B., C. R. & N. Ry. is daily violating the laws of Iowa and endangering the lives of its passengers by crossing other lines of railway without making a "limit stop." On June 1st, the freight which leaves Tipton for Clinton at about 2:30 o'clock p. m. made no stop for crossings (Ry.) at either Dixon or Noels. An traveling man, reside at Mason City, Iowa, and do not consider that any railway should be allowed to continue any practice so dangerous. The case cited (June 1st) is not the first by many which I know personally to have occurred. Holding myself in readiness to give you any aid necessary to prosecute, I am
Yours respectfully,
L. D. BENNETT, Mason City, Iowa.

Mr. Ives replied:

The speed sheets on trains reported by L. D. Bennett as not stopping at railway crossing indicate that the stop was made. We have renewed very strict orders as to such stops and shall do all in our power to have them properly made.

Mr. Bennett replied substantially as follows:

If the speed sheet shows that a stop was made it has been doctored or a false one submitted. * * * Have no doubt but that the train crew would in their own protection

claim everything as regular. On two other occasions since the one complained of have freight trains on the B. C. R. & N. Ry. violated the same law, but if this one is not prosecuted there will be no use of my entering complaint. I am likely to meet the other traveling man who was in the train with me and should I do so will get his affidavit.

On June 6, 1892, the Rev. Wm. J. Spire, of Barnes City, wrote the Commissioners that he was detained at Ottawa, Illinois, from Wednesday until Friday night by a washout; that the Rock Island Railroad Company paid the expenses of others but did not pay his, and on his demanding them asked him to return his half-fare permit. He then asks whether his permit can be taken up, and whether the law does not compel the railway company to carry him at half-fare rates or take up all clergymen's passes. Without attempting to answer this question the Board informed him that his trouble occurred in Illinois, and the Iowa Commissioners could not help him. On June 24 he wrote again. In this letter he states that at Ottawa the train and Pullman conductors got "pretty full," "the porter insulted a woman," "in fact it got so boisterous that all the passengers but two left the chair car and went to the hotel." He also saw both conductors enter a saloon, and the porter drink from a bottle in the chair car. The letter of Mr Spire was forwarded to the general manager of the road, who had a very complete and thorough investigation made. The statement of the conductor, that of the Pullman conductor and porter, the brakeman and engineer, were forwarded to Mr. Spire, and returned by him without comment. As the matter is outside the duties of the Commission they have simply stated the charges and give the parties accused the benefit of a denial.

Conrad Schade, living near Glenwood, Iowa, on June 29, 1892, wrote the Commissioners that he owned a quarter section of land which the Chicago, Burlington & Quincy Railroad crossed, dividing the farm and leaving sixty or sixty-five acres of pasture land and the only running water on the land on the north side. His crossing has always been under a bridge which it is now proposed to fill up and make his crossing on an embankment between two cuts, which he regards as dangerous, the cuts obstructing the view and the trains running rapidly on a down grade. The attention of the company was called to Mr. Schade's complaint and it was arranged to leave the crossing as before, under the bridge, which was satisfactory to him and the complaint withdrawn.

On July 2, 1892, F. R. Campbell, postmaster at Bismarck, wrote the Commissioners that a part of the grounds at the station of Bismarck were fenced and part open, leaving a trap to catch stock, and he asks that something be done. The Commissioners called the attention of Mr. Earling to the situation, and on August 8th he replied that the fence would be arranged, and cattle-guards put in. On September 5th Mr. Campbell wrote that the grounds were fenced and with them the platform, and he asks if the company has a right to fence in the platform. The original complaint is disposed of. Whether the company can abandon this station is a matter that is understood to be legally investigated, and for this reason the Board do not feel called upon to take further action.

David Hexter, of Waukon, filed an expense bill with the Commissioners for two boxes of bananas shipped from Dubuque June 15th and received at Waukon June 23d at 9 p. m., spoiled. He paid \$6.00 for the bananas and 68 cents freight, or a total of \$7.38, and asks the Board to assist him in collecting the damages sustained. The Board notified him that they are not a court for the collection of money damages, their powers extending only to matters of public right. They refer him to the law of the carrier that makes him absolutely liable, except for the acts of God or the public enemy. The fruit spoiled in the delay occasioned by the floods washing out the road.

On July 21, 1892, E. F. Test, President of the Nonpareil Printing Company, called the attention of the Board to the fact that the agents for the sale of papers on the Iowa roads failed to carry for sale the Council Bluffs papers, although having a large supply of Omaha papers. It appearing from statements submitted that the privilege of selling newspapers on the trains was granted to certain news agents, and that no discrimination in the sale had been exercised other than carrying those papers that generally sold most readily, it seemed that interference on the part of the Board was unwarranted.

The Marion Coal Company on August 13, 1892, wrote the Board that they were suffering from the failure of the Chicago, Rock Island & Pacific Railway Company to furnish cars for their product. So far this month they have received less than one fourth the number of cars needed for their business. Repeated applications for cars have been without avail. The failure to furnish cars does not arise from any sudden and unforeseen demand, but has been continuous for many years. The Chicago, Rock Island & Pacific Company make two replies—one from Mr. Gilmore that they are using many cars in the company's service for construction, and carrying material for the World's Fair—the other from Mr. St. John, in which he states that the only complaint of scarcity of coal cars is from Coley, and that efforts will be made to supply cars in future. Nothing further has been heard from the coal company.

J. W. Beebe, writing from Talmage, says:

The Chicago & Great Western Railroad Company has a water tank at this place, situated so that all the waste water runs over one of my fields in such shape that I cannot get into the field at any time in the year (unless frozen up) without almost miring my team. The water that comes from it will and does water stock in a pasture one-half to three-quarters mile from the tank. I have notified the superintendent of B. & R. that they will have to let it or stop the overflow; as yet have failed to get a reply. I have notified them that if they would tile so as to drain the water off they could do so, but if they do not make provision of some kind I will commence action against them. What can I do about it?

President Egan replied as follows:

ST. PAUL, MINN., October 19, 1892.
Mr. W. W. Atsworth, Secretary Iowa Board of Railroad Commissioners, Des Moines:

DEAR SIR—Referring to your note of October 14th, regarding complaint of Mr. J. Beebe, of Talmage, Iowa, please note attached letter from our chief engineer regarding this matter.

Yours truly,

JOHN M. EGAN,
President and General Manager.

ST. PAUL, MINN., October 17, 1892.

Mr. J. M. Egan, President and General Manager:

DEAR SIR—In reply to attached, I herewith enclose all correspondence in regard to waste water at Talmage tank. I will have the waste water taken care of either by putting in a tile drain on the company's right of way to the river or else as suggested by Mr. Beebe. I have looked into this matter and do not think that the small amount of water wasted there is sufficient to damage Mr. Beebe's meadow at all. It is undoubtedly a scheme to get the meadow referred to drained by the railway company.

Respectfully,

H. FERNSTROM, Chief Engineer.

Mr. Beebe filed the following:

TALMAGE, IOWA, October 28, 1892.

Mr. W. W. Atkinson, Secretary, Des Moines, Iowa:

DEAR SIR—In reply to yours of 25th with letter attached, I will say that two weeks before I wrote you I wrote the superintendent of B. & B. that I wanted the water kept off my land and if they wished they could have an underground drain through my land to an open ditch about sixty rods from tank, and if they failed to attend to it in a reasonable time I would notify you, which I did. They then in two weeks after I wrote you sent an engineer here to look the ground over and he wanted to compromise with me. I told him I did not ask any damage then, all I wanted was for them to keep the water off the land, but if they did not do so I would have to tile it and then the railroad company would have to pay for the labor and pay damage besides.

This is how the matter stands: Their tank is built over a little draw that is always dry (except in wet weather). It is a broad flat draw that I have in meadow and my cattle are pasturing in that field, and the amount of water is sufficient for seventy-five head of cattle, as that is the amount that waters there every day, and then plenty runs off into the river about one-half mile from the tank. Three years ago this summer I had oats in the field; two days before I got ready to cut them they wanted to scrub the tank out and there were 1,200 barrels or thirteen and one-half feet of water in the tank, so they let it all out and kept the pump running a full stroke all the time it was running out and while they were scrubbing. I then notified Mr. Egan, then superintendent of B. & B., that I did not want it to occur another year. Last year the day before I wanted to cut my hay in that field they emptied fourteen feet out and the pump going all the time. This year they did the same thing. Every time they do so they flood over one acre, besides places that is not flooded but surrounded that I can not get as to cut without cutting or driving through the flooded spots. Now that the water has been running over the land in a stream for the past two months and my cattle tramping in it, I am afraid it will cause an open ditch where it has always been a nice place to mow and always dry except in a wet time. So far as my wanting it tiled, it is not so, as it is a naturally dry place, so I can not see why I should scheme to get it tiled. I have not been able to get into the field with a team since haying on account of the water, as it is in the south end of my field, and that is the only place I can have a gate on account of the railroad. I wanted the road master to allow me to make a crossing north of the tank and he said I could if I would put it north of the switch, and that would make it in a cut that would make me about one-half mile back, while the draw is not over fifteen rods from my barn. There is frequently something gets wrong with the valve and then all the water runs out. I can furnish you witnesses when last year I got a team fast crossing the water hole with a load of hay on the wagon, and that was in haying time. This season every load of hay I hauled to my barn I went in to the hub of the wagon. I have not hauled a load of manure this fall, and I have 200 or 300 heads I want to put on that ground. All I have to say now is, let the Commissioners see the ground and then they will know if I am mis-stating the matter or not.

Yours,

J. W. BEEBE.

To this communication Mr. Egan's reply was as follows:

We have ordered sewer pipe for the purpose of taking care of the waste water from our tank at Talmage, and will not permit it to go across Mr. Beebe's land. I have no doubt but that inside of a year Mr. Beebe will be calling upon you to permit the waste water to run across his farm. If he does not do so within a year, he will do so the first dry season.

On September 27, 1892, C. E. Achorn, of Sutherland, wrote the Board that the Chicago & Northwestern Railway refused to furnish him their cars billed to Toledo and New York, to be transferred at Chicago, and on October 3d he wrote

that the Illinois Central refused to furnish cars to be loaded for Louisville to be transferred at Chicago, and that he had been required to unload one car. On October 25th T. J. Hudson, Traffic Manager of the Illinois Central Road, informed the Commissioners that at no time had his company failed, or been unable, to furnish freight cars for freight shipments, and that his company, under this condition, preferred and had the right to use its own cars and its own lines. The car that he had partly loaded and was required to unload, was taken without consultation with the agent, and as the proper car could readily have been furnished on application, Mr. Achorn was in fault.

J. C. Robinson wrote from Marathon on October 2, 1892, as follows:

There is one hundred or over of farmers around Marathon that put me in to sell coal for them. I tried to get ground to put coal house on of the dealers here in town. They would not let me have it. I went down to Eagle Grove and saw the Superintendent. He promised me later next year, wouldn't let me have any this fall, and we wait them as soon as we can get them. There are two coal dealers and they have pretty near all the lots, and don't use all of them, and they make their brags that they intend to keep out others. We want the Board of Railroad Commissioners to help us get lots suitable to build coal house on and so we can unload the coal from cars.

Mr. Whitman, General Manager of the Chicago & Northwestern Railway Company replied:

That his company had no lots at Marathon that could be leased at present time. That side tracks would be extended next year when request would be granted if applicant was found to be a reliable business man.

On December 3th, Mr. Robinson advised the Commissioners that a stock company was shortly to be organized and the parties would apply for ground.

M. A. Dashiell and one hundred and fourteen others petitioned on October 5, 1892, as follows:

The undersigned citizens of Indianapolis, Iowa, respectfully allege that the Chicago, Rock Island & Pacific Railway Company in the running of its trains under its present schedules on its branch line from Des Moines to Indianapolis, fails to furnish reasonable train facilities for our people and the traveling public, and we hereby protest against the same on the following grounds:

First. The evening passenger train from Des Moines to Indianapolis is required to wait at Sumner Junction for the arrival of the north bound freight from Winterset, and passengers whose destination is Indianapolis are frequently detained for hours at said Sumner Junction when only six miles from home, and this period varies from 8:30 o'clock p. m. to 9:30 o'clock p. m., which at this season covers the usual supper time and closing business hours.

Second. The unreasonable detention of said train deprives our citizens from receiving their mail (the most important of the day) until the next forenoon, and is especially annoying on Saturday evenings when our business men are thereby deprived from obtaining the mail that arrives late Saturday night until the following Monday morning.

Third. Passengers on said detained train at Sumner Junction whose destination is south of Indianapolis and on the line of the Chicago, Burlington & Quincy Railroad, are thereby prevented from taking the south bound train on said last named road (with which they otherwise would connect) and are either detained at Indianapolis or are required at great expense to hire livery to connect them with Charleston and other southern points.

To this complaint General Manager St. John replied as follows:

We find upon investigation that the trouble has been that our train No. 313 has waited at Sumner Junction, after the arrival of the Des Moines passenger train, for the Winterset

freight, No. 316, which is often late, and that instructions have been issued which will insure the Indianapolis train leaving Summerset Junction promptly on the arrival of passenger train No. 311.

On October 15th Mr. Dashiell wrote:

If the promises made by Mr. St. John are fulfilled, our people will be abundantly satisfied with the arrangement.

On October 7, 1892, J. A. Green and others, of Stone City, wired the Commissioners:

The Chicago, Milwaukee & St. Paul Railway Company has notified us that hereafter they will compel us to protect their cars furnished to transport stone by staking and planking ends at our expense; so consider this unjust; they have refused to handle cars now loaded on our side track. We appeal to you for an immediate decision.

The following reply was wired by Commissioners:

Carriers must furnish cars suitable for the freight to be handled and carried properly; charge expense of stakes and end boards to shipper. Stone liable to rattle off and fall on track should not be loaded on flat cars.

Following the telegram came by mail the following:

STONE CITY, JONES COUNTY, IOWA, Oct. 7, 1892.

To the Honorable Board of Railway Commissioners, Des Moines, Iowa:

GENTLEMEN—We, the undersigned quarry men and shippers of stone respectfully ask your consideration of the matter herein set forth:

We are this day in receipt of an order from Superintendent C. A. Goodnow, of the Chicago, Milwaukee & St. Paul Railway Company, a copy of which is attached. To-day the Chicago, Milwaukee & St. Paul Railway Company refused to accept our shipments because we refused to comply with the order. We in part laid our case before your honorable body by telegram this date, and now respectfully state that we believe we have a grievance that demands attention from your honorable body.

We refuse to comply with the demands of Superintendent C. A. Goodnow, named in attached order, requiring us to provide stakes and boards or planks, because from section 9030, statutes relating to railways, we believe it to be the duty of the railway company to provide cars suitable for the transportation of stone as they are required to do for the transportation of other products, such as coal, stock, meat and other merchandise. A bill introduced in the legislature at its last session, a copy of which is hereto attached, was fought by the railway people in the House Committee and killed in the committee, it first having passed the Senate by an unanimous vote.

A protest against protecting the railway company's cars, because to provide material to protect the cars in the manner indicated, will entail an expense upon us that we are not legally called upon to bear. Because, if we do provide such material it will be our private property for which we have no guarantee of return. Because as shippers of stone we are not responsible for any damage the company may sustain in its transportation, and it is reasonable to suppose they charge a rate commensurate to the risk incurred. With above facts before you we respectfully ask a prompt decision upon this point. It is the duty of the shippers as in this case to provide at their personal expense of labor and material such boards, planks and stakes as are called for by Superintendent Goodnow's order.

(Signed)

J. A. GREEN,
JOHN KOWEN,
H. DRABORN & SON,
F. S. BROWN & CO.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY,
CHICAGO & COUNCIL BLUFFS DIVISION,
STONE CITY, IOWA, STATION, Oct. 7, 1892.

To Honorable J. A. Greene, Stone City, Iowa:

DEAR SIR—The following received by me from C. A. Goodnow, Superintendent:

Hereafter we will receive no stone on flat cars unless the ends are properly protected; by properly protected is meant at least two good stakes with a plank or board which will

securely hold the stone. Notify conductors to this effect and decline to switch the cars out of the quarries until protected as herein directed. You will be held responsible for the exact compliance with this order.

Please govern yourself accordingly

Yours truly,

A. C. COMSTOCK, Agent.

A BILL

FOR AN ACT TO PREVENT ACCIDENTS TO RAILWAY FREIGHT TRAINS, AND FOR THE BETTER PROTECTION OF RAILWAY EMPLOYEES.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. It shall be the duty of every railway company or corporation doing business in this State, within one year after the effect of this act, to provide for the protection of every flat car in use either hinged or stationary, to prevent articles of freight in transit upon such cars, from falling from the ends thereof.

SEC. 2. Any railway company or corporation failing to comply with the provisions of this act, by operating any flat car not equipped as provided in section one hereof, shall be deemed guilty of a public offense, and for every offense shall be fined in a sum not less than fifty dollars.

On October 13th General Manager A. J. Earling advised the Commissioners:

The complaint of the quarrymen at Stone City has been adjusted by furnishing box, stock, or coal cars instead of flat cars, for the shipment of rubble stone.

Mr. Greene and others replied October 17th:

The order was modified, but not withdrawn, as you will see by attached message, which reads: "You will not furnish any more flat cars for shipment of rubble stone. Order box, stock or coal cars for this purpose. C. A. Goodnow." But up to this time the company has utterly failed to give us a single coal car, stock or box.

On October 20th the Commissioners wrote Manager Earling as follows:

Since writing you yesterday, the Commissioners are in receipt of another communication from Stone City, Iowa, in relation to the alleged failure of your company to furnish cars for shipment of stone. The letter, among other things says: "Up to the reception of your present favor we had, all told, on which we are now allowed to load rubble, three coal, and one box car, making one car for each quarry firm since Mr. Goodnow's order was issued, and it is my opinion that they do not intend to furnish us with cars unless forced to do so. I attach samples of messages received for stone in a single day from a single point, Cedar Rapids: "Hurry forward rubble, we are out;" "We are behind in our orders 100 cars; all means laying off on account of stone;" "We are idle, waiting for rubble;" "Why don't you ship us the twenty cars rubble ordered?" This seems to the Commissioners to be a matter of importance, and emphatically emphasizes their communication to you of yesterday on the same subject.

October 23d Mr. Earling wired Commissioners:

Cars will be furnished Stone City for shipment of rubble stone as rapidly as possible.

On October 25th Mr. Green wired:

We had fifteen box, thirteen coal and eight stock cars for all quarries since the 17th—not one-fifth what we need.

E. A. Howard, Cashier of the State Savings Bank, of Fairfield, Iowa, on October 3, 1892, writes the Board that he purchased a ticket from Northampton, Minnesota, to Sioux City, but found it necessary to stop at Alton. The conductor refused him a stop-over ticket and he was compelled a second time to pay his fare from Alton to Sioux City; he also paid his fare on train from Sioux City to Missouri Valley, and in addition to the regular rate, ten cents. He asks whether this latter charge is not a violation of law. The Board answered him that there was a

special statute authorizing this extra charge for passengers paying on train when a ticket could have been procured. On June 1st the roads in Iowa issued and posted in all their stations a notice that no stop-over tickets would be issued, and that passengers must buy their tickets to destination. The General Passenger Agent will redeem unused tickets on application.

W. S. Windell, of Castalia, wrote the Board, October 31, 1892, that on October 29th he bought a ticket at Dubuque over the Chicago, Milwaukee & St. Paul Railway to Castalia. The conductor refused to stop the train at Castalia and carried him through to Ossian. As it was Saturday night and no trains returned before Monday it was unpleasant and a damage to him. The attention of the railway company was called to this case, and on November 11th Mr. Earling, General Manager, wrote the Board that a ticket was sold him at Dubuque by mistake, and that the company would refund any extra fare paid or any reasonable expense he may have incurred in consequence. On December 6th Mr. Windell writes that the matter has been settled satisfactorily.

L. E. M'GALORA VS. BURLINGTON, CEDAR RAPIDS & NORTHERN.

The Commissioners received a letter from L. E. McGalora, of Larchwood, Iowa, dated March 9, 1893, with an expense bill which gave the charges on 20,000 pounds of emigrant outfit from Emmetsburg to Larchwood, \$25.20, and the advanced charges from Rochelle to Emmetsburg, \$24.42. In answer to a letter from the Board Mr. Ives states that the charges on his line were made at the regular interstate tariff. A few miles of the road west of Emmetsburg runs into Minnesota and then back into Iowa, which he claimed made the shipment interstate. On December 29th, after his attention was called to the decision of the supreme court, in a similar case, he asks the claim to be presented for adjustment. These railway companies are still refusing to accept the eighty per cent on joint shipments, and until further action by the courts the Board will be unable to enforce its schedule.

On July 18, 1892, E. J. Edwards, a dealer in grain at Marcus, Iowa, wrote the Board that he had applied to the superintendent of the Chicago, St. Paul, Minneapolis & Omaha Railway Company for ground on which to erect an elevator at Ashton, to which application he had received no reply. In answer to a communication from the Board, Mr. Winter, General Manager, said that he had declined the application of Mr. Edwards as also "several others of a similar character, being of the opinion that the business at this point is better taken care of as at present arranged than it would be if there were several other buyers." On August 13th Mr. Patterson, of Ashton, makes a similar application. On August 25th the Commissioners wrote Mr. Winter that if the statements of Edwards and Patterson were substantially true, they could see no good reason why room should not be given them for grain houses on the side tracks. On September 22d, Mr. Winter writes the Board that Mr. Edwards' application for a location at Ashton will be granted. Further communications developed the fact that the company designated a place on the side tracks and that Mr. Edwards desired another location, which it is claimed was occupied by Boor & Benjamin, and had been for

two years, the company stating that it is in their power to cancel the latter lease, but they do not wish to do so.

On October 19th the Commissioners advised Mr. Edwards that the offer of the company was all that he could reasonably expect. This seems to dispose of the matter.

CITIZENS OF SETTLER AND GARFIELD TOWNSHIPS, SIOUX COUNTY, VS. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

On August 29, 1892, Nels Torhelson, N. C. Blackman, John Kassel and twenty others, residents of Settler and Garfield townships, in Sioux county, sent the following statement to the Board: That in 1878 the township of Settler, including what is now Garfield township, in Sioux county, voted and paid a five per cent tax to the Sioux City and Pembina Railroad Company for the purpose of securing the building of the railroad into and locating and maintaining a station in said township, and the subscribers donated or sold, at government price, their lands for right of way. That when the road was built a station was located in Dakota and only a flag station, called Austin, with a small building and a side track, sufficient to hold two cars, was put in. Within two years the side track has been removed and Austin is now designated as a flag station at which passengers can get on and off passenger trains, but no freight can be shipped. The road is now the property of the Chicago, Milwaukee & St. Paul Railway Company and complaint is now made that this company fails to carry out the contract of the lessor. The complainants further ask that this company be required to construct and maintain a side track and a warehouse, and that they allow cars to be loaded from the warehouse and also from wagons, and that Austin be made and maintained as a freight station, and this be done in time for the complainants to ship their grain in the fall of 1892. A. J. Earling, General Manager of the Chicago, Milwaukee & St. Paul Railway, says that he will put the depot building in condition for the winter, that the company has a station called Hudson, two and eight-tenths miles north of Austin, and one called Fairview three and eight-tenths miles south of Austin which are ample for the business of the section, and he declines to put in a side track at Austin until such time as the volume of business will justify it.

In reply, it is stated by complainant that there is no bridge across the Sioux river at or near Austin, and the distances to Hudson and Fairview, by any road that is practicable to travel, increases the distance to these stations, making them almost double that by rail. Mr. E. E. Carpenter, of Beloit, says, that in 1878 he secured the right of way through Mr. Torhelson's farm, and also a five per cent tax in Settler township, conditioned on the railroad company building and maintaining a station at some point in the township; this was done, but in 1881 the side track was washed out by high water and was never replaced.

The Commissioners notified the complainants that the contract on which they claim the right to the station in the township of Settler is one over which they have no jurisdiction, and the relief asked is a matter for the courts; the Commissioners are not empowered by law to enforce contracts.

J. J. WALL AND OTHERS VS. CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY
—PETITION FOR A STATION.

On August 27, 1892, the Board received a petition signed by J. J. Wall and others and eighty citizens of Appanoose county, asking for a station on the line of the Chicago, Rock Island & Pacific Railway, between Unionville and Centerville the distance being fourteen miles between these stations. On September 12 the Commissioners sent a statement of the petition to Mr. St. John, General Manager of the Chicago, Rock Island & Pacific Railway, and on October 3, he replied that the subject had been investigated since receipt of papers and the conclusion reached that it was unnecessary and the operation attended by expenses far beyond its receipts. There had been ever since the road was built a side track at a place called Shavers and another at Udell, the summit of the grade, the one used for passing trains, the other for doubling freights going up the hill. Nothing has ever been shipped from either point and no application has ever been made for shipping facilities. Between Udell and Centerville the country is very broken and there is no good place for a station; it would be upon a grade if made at all. He further states that signers of the petition have been seen, and generally agree that there is no necessity for a station between them.

With the petition there was a request to address correspondence to John C. Hornaday, Centerville. Mr. St. John's letter was sent to John C. Hornaday, October 5, and returned unopened. On October 18 it was again sent with orders to hold ten days, and again returned on October 29. On October 27 a letter was sent addressed to the first five signers and enclosed with a letter to the post-master asking information as to the signers; again on November 28 a letter of inquiry was addressed to the post-master of Centerville. To neither of these letters has there ever been a reply. Failing to get any response from the petitioners or any information in regard to them from the post-master, the Board dismissed the petition without prejudice.

D. D. Murphy, of Elkader, on September 29, 1892, wrote the Board that the Chicago, Milwaukee & St. Paul Railway owned and operated a railroad from McGregor to Elkader, on which they ran a mixed train, scheduled to leave McGregor at 9:50 A. M., and reach Elkader at 11:50; that they were usually two hours late, the cause of the delay being that the train was used, too, as a construction train, unloading gravel, ties, iron, etc. On Tuesday, September 27th, the train left McGregor on time and reached Elkader at 3 P. M., a distance of about twenty-seven miles, time five hours and ten minutes, or rate of speed a little more than five miles per hour; there was a corpse on the train and the funeral was delayed, as well as a great annoyance to those traveling on the road. Mr. Murphy asks, is this not a proper matter for cognizance by the Railroad Commissioners? In reply, Mr. Earling, General Manager, writes denying the truth of Mr. Murphy's statement, saying that the train, on September 27th, arrived at 1:40 P. M., instead of 3 P. M.; this would make the time consumed running the twenty-seven miles but three hours and fifty minutes, or rate nearly seven miles per hour, instead of five. He further states that the road was badly washed early in the previous summer, and they were repairing it, and as soon as the reconstruction of this line was completed there would be no further cause of complaint. This letter was forwarded Mr. Murphy, and reply asked, but nothing further has been elicited. The inference is that the time service is better.

CASES CLOSED BY CORRESPONDENCE.

FRED WITT, OF BISMARCK, VS. CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

On November 14, 1892, Mr. Fred Witt, of Bismark, wrote the Commissioners that on the Elkader Branch of the Chicago, Milwaukee & St. Paul Railway, the road was fenced on one side and not on the other, and that one of his cattle had its leg broken, that he had written the company asking that the road be fenced at this point, but that it had not been done. A copy of this letter was sent Mr. Earling, General Manager, who replied that the division superintendent had arranged to build the fence in the spring, and Mr. Witt informed him that this would be satisfactory.

The Whitebreast Fuel Company shipped Jerry McGrath, at Tyrone, sixteen tons of coal in a twenty ton car. The rule laid down in the Chicago, Burlington & Quincy Iowa Distance Tariff, in regard to shipment of coal, is as follows: "The minimum weight on soft coal will be the marked capacity of the car." Mr. McGrath paid the freight on sixteen tons which was \$1.52 less than the rate for a full load of twenty tons. He submits to the Commissioners whether he should pay the \$1.52 on four tons of coal that he did not receive. Their answer is that the rule is reasonable, the rate fixed by them being for full carloads.

Mr. Boatright, of Four Mile township, had some hogs get out of the pen and upon the track of the Wabash & Pacific Railway, and were killed. He says their value was about eighteen dollars; the company offer him twelve in settlement. He asks the Secretary whether he should accept the offer, and is advised that (without passing upon the legality of this claim) it would be advisable to accept the offer.

Spies & Son, of Graettinger, on January 3, 1893, wrote the Board that his two carloads of fat cattle were twenty-two hours longer than regular schedule time in being carried from Graettinger to Chicago. They asked whether the carrier could be held responsible for the loss of condition and by depression of market which was from ten to twenty cents per hundred. The Board replied that "a railroad company is bound to carry and deliver live stock within a reasonable time, and if, by unreasonable delay stock has deteriorated, or their market value fallen, the carrier is liable for damages. This is interstate shipment; the Board's jurisdiction is limited to the State, and consequently can afford no relief. The parties are referred to the courts for their remedy."

On November 26, 1892, the Lyons Paper Mill Company wrote the Board that the Chicago & Northwestern Railroad Company had been switching cars loaded with coal brought to Clinton by the Chicago, Burlington & Quincy Railway Company for \$3.00 per car, but on that day had advanced the rate to twenty-five cents per ton which, on a twenty-four ton carload, amounted to six dollars, practically prohibiting the use of this coal. It is further stated that this ruling applies only to

coal; lumber, straw and other commodities are switched between Clinton and Lyons at the former rate. The attention of the railroad company was called to the complaint, and on January 18th the Lyons Paper Mill Company write the Board that the matter has been adjusted.

On December 17, 1892, Mrs. McCracken, of Thornburg, wrote the Board that on November 10, 1892, one of the trains of the Burlington, Cedar Rapids & Northern Railway, killed two sheep on her farm belonging to her, and says this accident would not have happened had the company fenced the road as they agreed to do. She encloses a copy of the right of way deed which contains this clause: "The company shall build us a hog tight fence within one year from the completion of said road, and said company shall be responsible for all damages done to growing crops by the building of said road." The deed was dated June 21, 1879, and the road finished that year. The attention of the company was called to the claim and on January 12, 1893, Mr. Brady, Superintendent, writes that a voucher had been sent Mrs. McCracken.

On November 21, 1892, D. J. Carpenter, of Beloit, Iowa, wrote the Commissioners that the Chicago, Milwaukee & St. Paul Railway Company failed to furnish him cars when ordered, for the shipment of grain. He stated that he was an independent buyer and as such interfered with the regular dealers who were wanting a profit of one-fourth the crop on oats and barley for shipping, and these dealers had arranged with the railroad company so that no cars should be furnished to farmers or independent buyers. He further states that an order (if obeyed) to furnish cars impartially to farmers, and all others who desire to ship, would answer every purpose. He will furnish proof of these charges if desired. Mr. A. J. Earling, General Manager of the road, in reply to the above, states that Mr. Carpenter has been furnished with cars as promptly as any shipper on the line (that he has no warehouse), and whenever he has a full carload of grain in his crib he has been furnished, within a day or two, a car to load it, in nearly every case on the same day. On January 26th, in reply to letters from the Board, asking proof of statements in original complaint, he wrote from Santa Anna, California, that he will do no more shipping this winter, and asks the Board not to press the complaint.

On November 22, 1892, C. G. Marquardt, of the Iowa Phonograph Company, filed in the office a bill of lading, dated August 13, 1892, showing shipment of five cells of battery, weight 275 pounds, shipped over the Illinois Central Railway, from Sioux City to Leeds & Co., and a statement that he had been unable to get any satisfactory information as to the disposition of the cells. On December 3rd, J. T. Harahan, Second Vice-President of the Illinois Central, replies to a letter from the Board that the goods were received at Sioux City, May 13, and at Chicago, May 17. Not being able to find consignee in Chicago, the agent asked instructions and on June 1st it was ordered to Indianapolis, and forwarded June 3rd. On December 14th Mr. Harahan again writes that the goods were delivered to the consignee on

June 8, 1892. On January 16, 1893, Mr. Marquardt notified the Board that the goods were received as stated by Mr. Harahan.

The above was purely an interstate matter, over which the Board had no control, but in accordance with long established practice they made an effort to discover the facts in the case and found, as they have before, that the original delay was due to the negligence of the consignor, the subsequent failure to obtain information, to the negligence of the consignee.

ACCIDENTS DURING THE YEAR.

ACCIDENTS DURING THE YEAR.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
Des Moines, November 29, 1892.

TO HON. HORACE BOIES, *Governor of Iowa*:—

SIR:—On September 24, 1892, freight train No. 92, of the Chicago Great Western Railway Company, was standing on the main line at the station of New Hampton, having been engaged in unloading goods and other station work. The train started to back up a few car lengths to set a car out on the side track, and while thus engaged freight train No. 1st 74, of the same company, ran into the rear of No. 92, at a point nearly opposite the freight house on the main track. There was a caboose on the rear of No. 92, in which were several passengers and a number of section men who had been engaged in picking up rails and other material along the road. Four section men and two passengers were killed and three section men injured. The names of the killed were as follows: E. McCarthy, Geo. Brandon, W. Beeman, F. Kubite, Otto Smith and M. McNamara.

The evidence taken by the Commissioners and by the coroner's jury, and the investigation made, developed the following facts: Train No. 92 runs from Elma to Dubuque, as does also train No. 74, which was running as 1st section. Train No. 74 does not stop at New Hampton unless it has orders so to do, or has work to do. No. 92 was in charge of the following crew: Conductor, W. Rogers; engineer, M. D. Densmore; fireman, A. Brugason; brakemen, T. J. Maher, G. McKinzie and T. F. McMahon. No. 1st 74 was in charge of Conductor Robert Dilworth; engineer, Peter Ralston.

When 1st 74 started from Elma, it had rights to go right along until No. 92 was overtaken. The order given by Train Dispatcher Foster at Oelwein, was as follows: "No. 10, Oelwein, Sept. 24, 1892, To C. & E. No. 92, Alta Vista, To C. & E. No. 1st 74 Elma, No. 92, engine 168, Rogers will run from Alta Vista ahead of 1st 74 until overtaken. W. J. S. Rogers 92 correct 8:46 A. M. Dilworth 1st 74 correct 9:36 A. M."

According to the rules of the company, these orders became the rules for running those trains until the instructions therein had been complied with.

Number 92 arrived at New Hampton at 9:50 A. M., September 24th, and the accident took place at 10:20 A. M., just thirty minutes after the arrival. It was not shown that No. 92 had consumed any more time than was necessary to do its work at the station. No. 1st 74 made the crossing stop for the Chicago, Milwaukee & St. Paul crossing about 2,300 feet north or west of where the accident occurred, and was running at a speed of from ten to fourteen miles an hour at a point about 350 to 400 feet from the accident and from where the first view could be had from the engine of 1st 74 of the caboose of 92.

No flagman had been sent back, although twenty minutes more than the limit of ten minutes had been consumed. Rule 121 is as follows:

When a freight train is detained at any of its usual stops more than ten minutes, where the rear of the train can be plainly seen from a train moving in the same direction at a distance of at least twenty telegraph poles, the flagman must go back with danger signals not less than fifteen telegraph poles and as much further as may be necessary to protect his train, but if the rear of his train cannot be plainly seen at a distance of at least twenty telegraph poles, and if his train should be detained until within ten minutes of the time of a passenger train moving in the same direction, he must be governed by Rule No. 124. When it is necessary to protect the front of the train the same precaution must be observed by the front brakeman.

Rule 132 provides that

All trains must approach * * * stations and sidings with train under control, expecting to find main track occupied. Freight trains not scheduled to stop must reduce speed to ten miles per hour over switches.

The facts do not show that 1st 74 was approaching at a speed materially greater than is permitted under the rule, viz, ten miles an hour, but the first part of the rule requiring trains to approach stations under control, was not properly complied with. The word control gives some latitude, but should properly be limited in its application to the ability of the engineer to stop the train with the appliances with which it is equipped between the point of view and the point of danger. In this case the curvature of the track and other obstructions made the distance between the point of view on the engine and the caboose at the station about 350 to 400 feet, down grade, and a train, to be under control, should not have been running at a greater rate of speed than would enable it to be stopped with all the surrounding conditions, safely within 350 or 400 feet. The engineer testifies that he saw the caboose of 92 from the first point of clear view and made every effort to stop his train. That he failed appears to show that his train was not under control as required by the rule. It is possible, however, that the engineer of 1st 74 might have stopped his train without a collision, had not No. 92 been backing up against him and thus reducing the distance. It appears to the Commissioners that a proper observance of this rule would have averted the accident. It is true that under the rules, 1st 74 had a right to expect a flagman back in the event that 92 was more than ten minutes at the station. The danger, however, was as great before the ten minutes had expired as afterwards, and the testimony shows that it was not the custom to observe that requirement of Rule 121. There was no flagman sent back to protect train 92, and a number of trainmen and the station agent at New Hampton, testified that it was not the custom to send back a flagman under such circumstances.

If this rule 121 had been strictly followed in this case the accident would, in all probability, have been avoided.

Train men should for their own personal safety, as well as for the safety of their fellow train men and the traveling public generally, keep themselves thoroughly advised as to the rules governing the operation of trains and carry them out to the strict letter.

It seems to the Board that the management of the roads generally are remiss in not requiring a full and rigid compliance with the rules made for the government and safety of trains.

The coroner's jury found that the parties heretofore named came to their death by reason of the criminal carelessness and negligence of W. B. Rogers, conductor of train No. 93; T. J. Maher, rear brakeman train 92; Peter Ralston, engineer

train No. 1st 74; that Robert Dilworth was guilty of carelessness in permitting the train to approach the station at such a rate of speed, and also that the management of the Chicago Great Western Railway Company have been very negligent in not holding their men to a stricter observance of the rules laid down for them, for the government and running of trains. Robert Dilworth, Peter Ralston, Wm. Rogers and T. J. Maher, were placed under arrest by order of the coroner's jury. Respectfully submitted by order of the Board.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA.
BOARD OF RAILROAD COMMISSIONERS.
DES MOINES, December 7, 1892.

HON. HORACE BOIES, Governor of Iowa:—

SIR:—On November 9, 1892, at about 6 o'clock P. M., local freight train No. 19 of the Chicago, Milwaukee & St. Paul while engaged in the regular station work at Highland Center, about ten miles distant from Ottumwa, was run into from the rear by through freight train No. 63.

A considerable number of local travelers are carried on the local freight trains on the KANSAS CITY Division of this line.

From the investigation made and testimony taken by Commissioners Luke and Smith, the following facts are found:

There were some eight or nine passengers in the caboose attached to the rear of local freight train No. 19, of whom Miss Lizzie Bottoroff, of Hedrick, Iowa; Mrs. Samuel Jones, of Ottumwa, Iowa; Mr. Joseph Throuloe, of What Cheer, Iowa, and Mrs. S. G. Finney, of Blakesburg were killed and their bodies partially burned.

The following were injured: Mrs. C. A. Millsack, Ottumwa, shoulders and arm bruised; Mrs. C. B. Rickley of Ottumwa, left leg and left wrist burned; an unknown man who refused to give his name, bruised on the wrist; Fireman Benjamin Peck, on train 63, slight scalp wound and injury to head caused by jumping from engine before the collision.

Local freight train No. 19 carried the following crew: Conductor, James Hurley; D. Utterback, engineer; William Johnson, fireman; and C. W. Yerger, C. W. Eastman and C. E. Burdine, brakemen; all residing at Marion excepting E. W. Eastman, whose home is at Ottumwa.

Through freight train No. 63 carried the following crew: S. M. Wood, conductor; Charles F. Richardson, engineer; Benjamin Peck, fireman; and James Brown and I. N. Farmer, brakemen, all residing at Marion except James Brown, who resides at Ottumwa.

Train No. 19 was two hours and ten minutes late at Highland station, and train No. 63 left Hedrick, one station north, an hour and five minutes late. Train No. 19 had been at the station about ten minutes and its crew was engaged in the ordinary station work at the time of the accident. The rear brakeman, when he saw No. 63, started back to open the switch to head that train in on the side track, but did not reach it. The conductor of No. 19 did not order the rear brakeman back with a flag, but states that he told him just before the collision to "look a little out for the hind end." The brakeman said he did not hear this order. Under the rules it was the duty of the conductor to send flagman back, and the duty of the flagman to go back without orders, but the trainmen testify that this rule is not followed in such cases as the one presented at Highland station.

RULE 66. * * * * When at stations, trains carrying passengers must be protected against approaching trains at all times and under all circumstances, even if they are inside of yard limits. It will be understood that yard limits extend to the outside switches unless otherwise designated by yard limit signs or special rules.

It is the duty of the conductor of all trains to see that signals are carried on rear of train and duty of rear brakeman to put them out. In this case the conductor and rear brakeman were quite positive that the red lights were out and in good order, while the engineer, fireman and head brakeman of train 63 were equally certain that they saw but one red light and that very dim, appearing to be in the eupola.

Train No. 63 was from the testimony running at a speed of about 30 to 35 miles an hour, when the engineer first saw the red light on No. 19 at a point just outside of the whistling post. Rule 66 requires trains to approach stations under control.

RULE 66. Trains of all classes, except regular passenger trains, must approach all stations under control, so that it shall not be possible for them to strike any train that may be inside the yard limits. The entire responsibility in such cases rests with the approaching train.

And rule 90 limits the speed of trains to ten miles an hour in passing through stations.

RULE 90. Freight trains will not exceed ten miles an hour passing stations.

The company, however, had issued a bulletin, which was claimed by the trainmen as their authority for disregarding the rule in this case.

CONDUCTOR'S BULLETIN. CHILLICOTHE, March 22, 1890.

Trains hauling stock and meat east bound, and trains No. 63 and 64 west, in order to make running time, exceed ten miles an hour passing through stations where the view is clear and it is safe to do so. All other freight trains must strictly obey rule No. 90.

H. H. WILLIAMS, Supt.

The engineer of No. 63 testified that he saw the switch light and block and supposed the station clear until he discovered the dim red light. There was a long tangent and a clear view for several miles up the track from Highland station and it was shown to have been the custom to go through that station when clear at about the same rate of speed as outside. The head brakeman on No. 63 was in the cab of the engine after passing the mile post in violation of rule 79.

BULLETIN. Conductors and brakemen of freight trains approaching stations must be out on their trains at least one mile from every station.

After the collision the crews of both trains discharged their duties in an intelligent and commendable manner. The engine of No. 63 was backed out from its under the caboose of No. 19, and the water in the tank used in the effort to extinguish the flames, and when exhausted the engine was run over to the water tank and tender refilled. Train No. 19 was uncoupled from the burning portion thereof, and pulled to a safe distance.

This is another case in which a disregard of the rules established to secure safety resulted in an accident and serious loss of life.

If the conductor of train No. 19 had sent back a flagman, or if the flagman had gone back of his own accord, the holocaust, in all probability, would not have happened, and if the engineer of No. 63 had approached the station with his engine under control, or had not been running through stations at a greater speed than ten miles an hour, he probably could have stopped his train after having discovered the red light before striking No. 19, as he had seven cars equipped with train brakes in good working order. It is also barely possible, that had the head

brakeman of No. 63 been out on the top of the train as required in passing through stations, that he might have discovered the red light sooner than it was seen by the engineer and calling his attention to the same, have afforded sufficient time to make the emergency stop, as the train was nearly stopped as it was when it struck the caboose.

A careful study and literal observance of the rules for the operation, is in the opinion of the Commissioners imperative, as was fully stated in the report of the New Hampton rear end collision, in which it was said:

Trainmen should, for their own personal safety, as well as for the safety of their fellow trainmen and the traveling public generally, keep themselves thoroughly advised as to the rules governing the operation of trains and carry them out to the strict letter. It seems to the Board that the management of the roads generally are remiss in not requiring a full and rigid compliance with the rules made for the government and safety of trains.

It is understood by the Commission that the engineer of 63 and conductor of 19 have been placed under arrest, pending the sitting of the grand jury. By order of the Board.

Respectfully submitted,

W. W. AINSWORTH,
Secretary.

IMPORTANT DECISIONS OF THE
SUPREME COURT.

IMPORTANT DECISIONS OF SUPREME COURT.

The following decisions of the Supreme Court are deemed of great importance in settling the relations of the Board to the railroad companies, defining the powers of the Commission and the method of practice before it, and are consequently published in full.

STATE VS. DES MOINES & FT. DODGE RAILWAY COMPANY, ET AL.

(Supreme Court of Iowa, January 30, 1902.)

Railroad Commissioners — Regulations as to Train Service — Enforcement by Courts.

1. A railroad company, which had received a land grant from the State in consideration of its completing its road between D. and F., afterwards abandoned six miles of its track at the F. terminus, and leased the track of another road running parallel with, and within a short distance of, the abandoned track. Instead of running through trains into F., however, the company only operated a local train over such leased road, which necessitated the transfer of all F. passengers and freight in less than carload lots, at the junction of the leased line with the main road. In proceedings to compel the company to rebuild the abandoned six miles, the Railroad Commissioners found that the leased road could be so operated as to give citizens of F. all the advantages that would accrue from a rebuilding of the abandoned six miles, and that such rebuilding would be an unnecessary burden on the company, but they ordered such rebuilding on the ground that the company had obligated itself to maintain its own trackage by its acceptance of the land grant. *Held*, that as laws 1888, chapter 133, empowers the courts to enforce only such orders of the Railroad Commissioners as are "reason able and just;" and as there is nothing in the original undertaking of the company, or in the land grant which prevented it from making such changes as its interests might dictate, by placing its train service, for some parts of the way, on a line either purchased or leased, provided that it maintained such a service as was contemplated when its obligation to the public was assumed,— the order for rebuilding the abandoned six miles of track would not be enforced.

2. The fact that the lease of the six miles of track is shortly to expire, and that it contains no provision for a renewal, will not warrant the enforcement of the Commissioners' order as to the rebuilding of the abandoned track, since the presumption is that the company will continue to fulfill its obligations and provide a line for the operation of its trains.

3. Since no cause of action has yet arisen against the company, because it has in effect maintained its line, the order of the Commissioners compelling it to reconstruct the abandoned six miles cannot be sustained on the ground that a further delay may cause the statute of limitations to run in favor of the company.

4. A further order of the Commissioners requiring the company to operate through trains over the leased road "pending the completion" of the work of rebuilding will also be treated as of no force or effect, in view of the decision of the court that the work of rebuilding is not to take place, and the matter of future train service will be left to further inquiry and direction of the Commissioners.

Appeal from district court, Webster county; S. M. Weaver, Judge.

Action in equity to enforce certain orders of the Board of Railway Commissioners for the rebuilding of a line of road into the city of Ft. Dodge, and the

operation of trains into the city. The facts and conclusions leading to the judgment of the district court from which the appeal is taken, appear in the decree as follows:

"That in the year 1858 the State of Iowa granted to the Keokuk, Ft. Des Moines & Minnesota Railroad Company certain lands to aid in the construction of a railroad from Keokuk, up and along the valley of the Des Moines river, by way of the city of Des Moines, to the northern line of the State; that the road was to be built in a continuous line above Bentonsport, and the grant was made subject to certain conditions as to the time of completion, etc.; that, these conditions not being complied with, the legislature, in 1864, (chapter 108, Tenth General Assembly) passed an act describing specifically how the grant should be earned, and directing the setting apart of one-fourth in value of the lands, to be applied in the construction of said railroad from Des Moines to Ft. Dodge; that in 1868, the company, being again in default, the legislature (chapter 57, Twelfth General Assembly) extended the time to 1870, and set apart 100,000 acres of the land, to be 'held and applied exclusively' to the construction of the road above Des Moines, and to be certified to the company 'only upon completion of said road into the town of Ft. Dodge, upon the east side of the Des Moines river, in 1870, which said company agrees to do'; that there were at a later date negotiations between the railroad company and the citizens of Ft. Dodge, which resulted in an agreement by which the road was to be built into the city on the east side of the river, and thence north, towards its projected northern terminus, in consideration of which tax aid was to be voted, right of way and depot grounds furnished, and a certain amount of stock subscribed; that the tax was voted, and right of way and depot ground, in whole or in part, were furnished, to the Ft. Dodge station, but, the road never being extended northward from the city, the tax was not collected; that the city of Ft. Dodge, by ordinance, appropriated and paid \$1,500, either directly for the right of way and station grounds in the city, or with that sum reimbursed the citizens who advanced such payment in the first instance; that immediately after the act of 1858 the railway company, by its board of directors, formally accepted the grant, under the conditions named in the act, and in like manner assented to and accepted the provisions of the subsequent acts on that subject; that, when the road in its construction had reached the latitude of Ft. Dodge, it could only be brought into that city by a deflection from its course to the eastward, at nearly right angles, a distance of some six miles; that at the point where this deflection began a station called 'Tara' was established; that this point was about a mile south of the track of the Iowa Falls & Sioux City Railroad, which is built east and west through Ft. Dodge; that, going easterly, the two lines of road converged, and for a distance of three or four miles ran side by side through a ravine, to the river, which they crossed into the city, each upon its own bridge; that upon reaching the east bank of the river the defendant road ran some half mile further to its own depot; that the road was thus completed in 1870, and the chief engineer and president of the company separately certified to the governor 'that the Des Moines Valley Railroad was completed into Ft. Dodge, on the east side of the Des Moines river,' and was running its trains 'into said town over the bridge and track constructed and owned by said company; that on these certificates the company demanded and received the 100,000 acres of land set apart for this purpose, making an aggregate of about a half million acres received by it under this grant; that three or four years later a mortgage was foreclosed upon the road, and a new organization to acquire and operate the line

north of Des Moines was effected; that the new company thus organized is the Des Moines & Ft. Dodge Railroad Company, a defendant in this case; that its articles of incorporation, as then adopted and as amended in 1881, declare its object to be 'the acquisition, maintaining, and operating of a railroad from the city of Des Moines to some point in the city of Ft. Dodge, and any extension thereof which may hereafter be built or acquired.'

"That thereafter the road was operated by the last named company until 1887, when it was leased to its co-defendant, the Chicago, Rock Island & Pacific Railroad Company; that the terms of this lease provide that lessee shall keep the road in repair, but shall not be held to make any permanent improvements; that beginning in September, 1878, the Des Moines & Ft. Dodge Company tore up and dismantled its tracks from a point east of Tara, where its right of way intersected that of the Iowa Falls & Sioux City Railroad Company, to the east bank of the Des Moines river, and thereafter between these points operated its trains over the said Iowa Falls & Sioux City track, under a lease from the Illinois Central Company, then in control of the latter; that this lease expired in 1887, when it was renewed to expire in 1892, and contains no stipulation for extension or renewal; that in 1881 the Des Moines & Ft. Dodge Company built a branch or extension of its road from Tara northward to Ruthven, whereupon the station then known as 'Tara' was abandoned and a new one by that name established at the junction with the track of the Iowa Falls & Sioux City road; that, soon after this junction was effected the remainder of the track between the old station of Tara and the portion dismantled in 1878, was also abandoned, since which the defendants have used the Iowa Falls & Sioux City track for all business between said junction and the east bank of the Des Moines river, a distance of nearly six miles; that for some time after the Chicago, Rock Island & Pacific Company took charge of the road trains continued to be run and operated between Des Moines and Ft. Dodge without break or transfer at Tara; that now all trains are operated between Des Moines and Ruthven as the 'through' or 'main' line, and communication is kept up with Ft. Dodge only by a local train plying between that town and Tara over the leased track; that this necessitates the transfer of all Ft. Dodge passengers, and all freight in less than carload quantities, at the junction; that since the building of defendant road at Angus, and the building of the Tara extension northward to Ruthven, there has been wanting that active effort on the part of the defendant to compete for and accommodate the business between Ft. Dodge and points beyond effected made by defendant's officers and agents to divert such business to the Minneapolis & St. Louis route.

"That since 1881 the train service over defendant road has been such that the people of Ft. Dodge very generally feel that they have been deprived of benefits and advantages which they have a right to expect and demand under the circumstances; that in August, 1888, this dissatisfaction culminated in the lodgement of a complaint before the Railway Commission, asking an order directing the defendant to rebuild and restore its track, and to reform its train service for Ft. Dodge; following order: 'This case coming up for hearing on an application for an order to enforce the finding of the Commissioners in the original hearing, the parties hereto being represented by counsel, it is ordered and adjudged that the defendant, the Des Moines & Ft. Dodge Railway Company, rebuild and restore its road be-

tween Tara station and Ft. Dodge, by restoring the road-bed, replacing the bridges, and relaying its track in a proper manner; that said defendant enter upon the work of construction of said portion of its road not later than June 15, 1889, and complete the same by the first day of November following; that pending the completion of such work, the respondent the Chicago, Rock Island & Pacific Railroad Company, lessee of the Des Moines & Ft. Dodge Railroad be required and directed to operate one passenger train a day each way between Ft. Dodge and Des Moines, and one freight train with passenger accommodations, a day each way between Ft. Dodge and Des Moines, and that in the operation of such trains that the time-tables thereof be so adjusted as to best accommodate the business of the entire line and all the stations thereon; that defendants having refused to obey the order, this suit was instituted by the Attorney-general, in the name of the State to enforce compliance.

"And the court finds that the Board of Railroad Commissioners had jurisdiction upon said complaint to determine whether the defendants are in duty bound to restore and maintain their road into Ft. Dodge, as a question involving alleged violation of charter and statute obligations affecting public right; that the defendant, the Des Moines & Ft. Dodge Railroad Company is in duty bound to maintain its road into Ft. Dodge as a continuous, unbroken line, by obligations of contract as well as by the ordinary obligations of charter; that the order of the Board of Railroad Commissioners, which is above set out, is reasonable and just, and that the defendants in refusing compliance therewith are falling in and omitting the performance of public duties and obligations resting upon them; that said order is sufficiently definite and certain to entitle plaintiff to invoke the powers of the court of equity for its enforcement; that the proceeding before the Railroad Commission was commenced within ten years from the first abandonment of the road; that the State of Iowa is the real party in interest as plaintiff, and is not barred or estopped by the lapse of time since the road was abandoned, to bring this proceeding, and the statute of limitations does not apply to this action; that plaintiff has got been guilty of laches such as will estop it from maintaining this action.

"It is therefore hereby considered, ordered and adjudged by the court that the defendant, the Des Moines & Ft. Dodge Railroad Company rebuild and restore its road between Tara station and Ft. Dodge; that defendant may elect whether it will rebuild upon the old road-bed, either in whole or in part; also whether it will construct the restored line from the present station of Tara junction, or from any convenient point south of said junction; that, whatever point may be selected as the place of divergence toward the city of Ft. Dodge, the tracks of the present line and of the restored line shall be so united as together to form a continuous and unbroken railroad between Des Moines and Ft. Dodge, necessitating no change or transfer of passengers or freight; that, subject to the requirement that the restored road shall be as well built and of equally as good material as the rest of defendant's line on either side thereof, defendant may exercise its own option in the choice of material and manner of construction; that in strength and safety, the bridges shall comply with the standards recognized by skilled engineers, as sufficient for the purpose for which they are required, but the material, whether wood, iron or stone, and the style or model to be adopted, shall be at defendant's option; that the work of restoration shall be completed on or before August 15, 1892. And it is further considered, ordered, adjudged and decreed by the court that the defendant, the Chicago, Rock Island & Pacific Railroad Company operate its trains as follows: Beginning within thirty days from the date, and continuing so long as

it shall remain in the control and operation of the Des Moines & Ft. Dodge Railroad Company's road, or until the further order of the Railroad Commissioners, to-wit: It shall operate and run daily (Sundays excepted) one passenger train each way, and one freight train, with ordinary passenger accommodations, each way between Des Moines and Ft. Dodge, without break or transfer at Tara. The leaving time of the two through trains departing from Ft. Dodge shall not be less than three hours apart, and the time of arrival of the through trains from Des Moines shall not be less than three hours apart; subject to these restrictions the time-table may be arranged by the said defendant in such manner as in its judgment will best conduce to the prompt and efficient transaction of the business of the road. The order above made shall not be construed to forbid the combining of the cars from the south-bound trains from Ruthven and Ft. Dodge into a single train at Tara, for the remainder of the trip to Des Moines, nor to forbid the separation at Tara of trains from Des Moines into sections for Ft. Dodge and Ruthven, respectively. Such arrangement shall not, however, be allowed to cause any unreasonable or unnecessary delay of passengers or freight. It is further ordered, adjudged and decreed by the court that a peremptory writ of *mandamus* or *mandatary* writ of *injunction*, issue to the defendants as prayed in the petition, and in conformity with this decree."

The defendant companies each appealed from the judgment thus entered against it.

T. S. WRIGHT AND
JOHN F. DUNCOMBE,
For Appellants.
JOHN Y. STONE, Atty-Gen.,
HEALEY & HEALEY,
R. M. WRIGHT AND
FRANK FARRELL,
For the State.

Granger, J.—I. The consideration of the case involves findings of fact as well as the determination of questions of law. It is important to have in mind the precise character of the litigation before us, and the legislation by which it is authorized. The orders of the Railroad Commissioners which this action is brought to enforce are two: (1) That the Des Moines & Ft. Dodge Railroad Company shall rebuild and restore its road between Tara station and Ft. Dodge; and (2) that the Chicago, Rock Island & Pacific Railway Company shall, pending the completion of the work by the Des Moines & Ft. Dodge Company, operate trains as directed. The record presents separate questions as to the validity of these orders, and that as to the rebuilding of the road will be noticed first.

The district court found "that the order of the Board of Railroad Commissioners is reasonable and just, and that the defendant in refusing compliance therewith are failing in and omitting the performance of public duties and obligations resting upon them." The act of the Legislature in giving to the court "power to enforce" such orders is chapter 133, laws 1884, and it provides: "If the court shall find that such rule, regulation or order is reasonable and just, and that in refusing compliance therewith said railway company is failing and omitting the performance of any public duty or obligation, the court shall decree a mandatory and perpetual injunction, compelling obedience to and compliance with such rule, order or regulation, * * * and may grant such other relief as may be deemed just and proper." The act also provides that the pro-

ceedings for the enforcement of such order "shall be by equitable action, in the name of the State of Iowa, and shall be instituted by the attorney-general whenever advised by the Board of Railroad Commissioners that any railway corporation * * * is violating and refusing to comply with any rule, order or regulation made by such Board," etc. It is insisted by appellants that the finding of the district court that the order for the rebuilding of the road is reasonable and just cannot be sustained from the record, but that, on the contrary, it appears therefrom that such order is unreasonable and unjust. The statute clearly contemplates that only such orders as are reasonable and just shall be enforced. It does not contemplate that in all cases the reasonableness and justness of such orders should be found by judicial determination of their courts, but only such as are violated, and then at the instance of the Commissioners. Thus if the Commissioners refuse to make an order, or when an order is made by them and observed by the company, its reasonableness or justness cannot be made a matter of investigation by the courts. It thus quite conclusively appears that, in so far as the public are concerned, the judgment of the Commissioners is conclusive as to orders and regulations. This thought as to the legal significance of the statute is of force in connection with the findings of fact by the Commissioners, which we think to be of great, if not of controlling, importance on this branch of the case. They find that the cost of rebuilding the road will be about \$65,000, and that of maintaining it thereafter about \$7,000 per annum, and say that it is very considerable, compared with the traffic over this piece of line. They further say: "The leased road from Ft. Dodge to Tara may be so operated that the advantages, so far as train services are concerned, that would accrue to Ft. Dodge would be as fully realized as if this part of the track was rebuilt on its own line. * * * The rebuilding of the six miles from Tara to Ft. Dodge, while we think it can be legally required, as before stated, would be a burden on the railroad company, without corresponding benefits to the citizens of Ft. Dodge; provided, always, that adequate train service is afforded over the leased line, which can apparently be done, under the terms of the lease."

So far, then, as the facts are concerned, the Commissioners find that the public may be as advantageously served by a train service over the leased line as it would be by a service over the line if rebuilt, and in this finding, from our examination of the record, we fully concur. If, upon the facts thus found by the Commissioners, they had refused the application for an order to rebuild the line of road, because to so order would have been unreasonable or unjust, the law would not permit the court to question the correctness of such a finding of fact, nor to disturb the order based thereon. But the law would permit the court to, in effect, refuse an order to rebuild by refusing to enforce it, if in its judgment the order was unreasonable or unjust; and hence, to enforce such an order by a decree of the court, the court and the Commissioners should concur in a finding of such fact; for it would indeed be a strange state of the law were we to hold that, without such facts, the Commissioners could make the order, but that the courts, because of the absence of such facts, should refuse to enforce it. Looking again to the record of the Commissioners, and we find that the order for rebuilding the road is based entirely on a naked legal obligation of the company to operate its trains on its own line, rather than a leased one; for they say: "The Des Moines & Ft. Dodge was organized, among other things, to maintain and operate, not to lease, a line of road from Des Moines to Ft. Dodge. It does not seem to the Commissioners that the leasing of part of the line, and abandoning their own line, is

compliance with the laws of 1868, or with the purpose of the organization; and on this proposition they distinctly hold that this proposition of complaint is sustained, and that the defendant, the Des Moines & Ft. Dodge Railroad is legally bound to maintain and operate a line of road lying between Ft. Dodge and Tara."

It will clearly be seen that the Commissioners have based their conclusion in granting the order entirely on a belief that the road must be maintained as to trackage, for the operation of trains, as it must have been to entitle the company to the grant of lands. But we do not think that such a conclusion necessarily follows. Conceding the rule that, to obtain the lands, the company must both construct the road and operate its trains thereon into Ft. Dodge, it does not follow that there may not afterwards be such a change of circumstances that equity would not compel the maintenance of the particular track, or the rebuilding of it if abandoned. So long as the citizens of Ft. Dodge, or perhaps the public, receive a train service between Des Moines and Ft. Dodge with the advantages it would have over the line if rebuilt, what are the grounds of complaint? The company or its lessee is giving the train service to which the public is entitled, or maintains the facilities for giving such a service, as fully as it could do with the road as originally built; and, in legal contemplation, it is maintaining and operating its line between the two cities. With the line rebuilt, the sufficiency of the service would be a question for the Commissioners, and we fail to see wherein it is less so with the leased line on which it now operates its trains under the terms of its lease, there being no limitation as to the number of such trains. What, then, are the results to follow the rebuilding of the road, if we enforce the order? It is almost the expenditure of \$65,000, and an additional expenditure of \$7,000 annually for its maintenance. With this expenditure, as both the Commissioners and ourselves find, no advantage would result to the citizens of Ft. Dodge. The law in terms makes this proceeding an equitable one, and the reasonableness or justness of an order based on such a state of facts is to be determined from equitable considerations. If the order is enforced, it is, as to its legal bearings, the equivalent of a decree for specific performance of a contract or obligation, and equity does not lend its aid to enforce such a performance where the party seeking enforcement is not injured or prejudiced by the neglect. It is under such circumstances that specific performance becomes oppressive, and is in the proper exercise of a discretionary power refused by the courts.

A case quite in point is that of *Railway Company vs. Schoeneman*, 90 Illinois, 258, where this language is used: "Conceding the abstract right of appellees, it does not follow that a specific performance must be decreed. It is a settled principle that a specific performance of a contract is not to be decreed as a matter of course because a legal contract is shown to exist, but it rests entirely in the discretion of the court, upon a view of all the circumstances." The case cites *Frisby vs. Ballance*, 4 Scam. 287; *McCabe vs. Crozier*, 69 Illinois 501; *Seymour vs. Delancy*, 6 Johns. Ch. 222. It is further said in the opinion: "The effect of a specific performance, so far as now seen, would be to impose upon appellants a large burden of expense, without any practical benefit to appellees. It resting in a sound judicial discretion, it strikes us as a proper exercise of discretion for a court of equity to refuse its interference by way of a decree of specific performance to secure such a result." The supreme court of the United States in *Willard vs. Taylor*, 8 Wall. 557, has said: "In general, it may be said that the specific relief will be granted when it is apparent, from a view of all the circumstances of the particular case, that it will subserve the ends of justice; and that it will be withheld when, from a

like view, it appears that it will produce hardship or injustice to either of the parties. It is not sufficient, as shown by the cases cited, to call forth the equitable interposition of the court, that the legal obligation under the contract to do the specific thing desired may be perfect. Very many authorities are to the same effect, and we know of none announcing a contrary doctrine.

The facts, then, are that a line of road is being maintained from Des Moines to Ft. Dodge, and much of the way between Tara Junction and Ft. Dodge, but a few feet from the old line, with such facilities for an adequate train service as could be required over the line sought to be replaced; and we think that so long as the defendants preserve such facilities, and in a way to be as amenable to the laws of the State for the regulation of its service as the line if restored would be, to require an expenditure of \$65,000 to replace the line, without a practical advantage to any one, would be unreasonable and unjust, and that the law in a proceeding of this character does not demand it. Nothing in the original undertaking to construct the road and receive the lands and other aid indicates in any way that the company would not afterwards have the right to make such changes as its interest might dictate, by placing its train service for some parts of the way on a line either purchased or leased, provided, always, that such a service is maintained as was contemplated when its obligation to the public was assumed.

These considerations are with a view of the law that the defendant company is not released from an obligation to maintain a road and operate trains, in conformity to its original undertaking, between Des Moines and Ft. Dodge, and we think the present controversy is more over the manner than the fact of its doing so. If, instead of leasing from the Illinois Central Company trackage for its trains, the defendant company had maintained the line in question, and had made a like lease to the Illinois Central, so that the two companies would have operated this abandoned line as they do now the Illinois Central line, it would not be questioned but that it was maintaining its line in harmony with its obligation. Under such a state of facts the sufficiency of the train service would be a question for the Commissioners. The legal situation would hardly be different if the defendant company had, instead of leasing, purchased from the Illinois Central this short line, but a few feet distant most of the way from its own, and then given to the Illinois Central Company a trackage lease like the one now held by the defendant company, provided in so doing it retained such a use of the line as would permit a train service in accord with its obligation to the public. The present situation as to results to the public is not different from the supposed cases. If we look to the substance rather than the shadow, or if we have in view the fruits that the public may properly derive from its undertaking with the defendant company rather than the imposition of a useless burden, we have the key to an equitable solution of the question before us. Equity will, with a jealous care, protect the former. It will turn aside, as unworthy of its protection, the applicant with no other claim than the latter. Some importance is attached to the fact that the lease with the Illinois Central Railway Company will expire in 1892, and there is no assurance of a continued service beyond that time. Inasmuch as a line for the operation of trains has been so far supplied, we do not think an order to rebuild could be justified by an assumption that it will not be supplied in the future. We may rather assume that, if other facilities fail, a line will be constructed. Apprehensions are also expressed that a delay may involve a question of the action to restore the road being barred by the statute of limitations. As we hold that no

cause of action has yet arisen, because of a line being in effect maintained, there would seem no difficulty in that respect.

The order of the Commissioners also required the Chicago, Rock Island & Pacific Railway Company, as lessee of the Des Moines and Ft. Dodge Railway Company, "to operate one passenger train a day each way between Ft. Dodge and Des Moines, and one freight train, with passenger accommodations, a day each way from Ft. Dodge to Des Moines; and that in the operation of such train that the time-table thereof be so adjusted as to best accommodate the business of the whole line, and all stations thereon." The order of the Commissioners was that it should be observed "pending the completion" of the work of rebuilding the line, which was ordered to be completed by November 1, 1889. The decree of the district court was entered in March, 1890 and in some quite important particulars modified the order of the Commissioners to make it more definite. The authority of the district court to make such changes is strenuously denied by appellants, and correctness of the proposition thus tendered involves the determination of a question of much difficulty, in view of the different provisions of the statute on the subject of railroad control or regulation; and, inasmuch as the order, as to the operation of trains, appears to be incidental to that for the construction of the line, and was by the Commissioners' order to be, in effect, only during the work of construction, which, under the judgment of this court, is not to occur, we think this order should also be treated as of no force, and the matter of future train service on the line be left to further inquiry and direction by the Commissioners. The judgment of the district court is reversed.

DECISION OF THE BOARD OF RAILROAD COMMISSIONERS AND OF THE SUPREME COURT OF IOWA IN THE CASE OF

G. L. CUTLER, CLARION, IOWA,

VS.

Under-crossing.

MAISON CITY & FORT DODGE RAILROAD COMPANY.

Complaint filed October 8, 1889.

DECISION OF THE COMMISSIONERS.

On October 7, 1889, Mr. G. L. Cutler wrote the Commissioners that the track of the Mason City & Fort Dodge Railway Company runs diagonally across his pasture land which is the west half of the southwest quarter of section 19, township 63, range 23, west of the fifth principal meridian. He asks whether the railway company can fence the road, simply put in gates and cut him off from the water unless he drives his stock both ways; he thinks he is entitled to an open or an under-crossing, and states that he had an arrangement for under-crossing with a man named Fish, who he afterward learned was without authority to make such an agreement. Mr. Burdick, General Manager of the road, denies any agreement on the part of the company to furnish any crossing other than that required by the statute and sends a letter of Hamilton Brown, the right of way agent, who says that the sheriff's jury awarded Mr. Cutler an excessive amount of money damage from the fact of the railroad interfering with his conveniently getting to water for his stock.

The members of the sheriff's jury that awarded Mr. Cutler his damages for right of way state "that to the best of their recollection, the cutting the pasture from water was not taken into consideration, nor did it cut any figure in the amount of damages awarded." The Commissioners understand from the statement of the case that an embankment in some places at least eight feet high runs across this piece of land, and that the crossing is at a point where it is that height. They do not learn from the papers whether a better point could have been found, and conclude that for a grade crossing the place selected is as favorable as any other. An under or an open-crossing evidently would meet all the present requirements of Mr. Cutler.

Section 1936 of McClain's Code, reads as follows: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle guard and one causeway or other adequate means of crossing the same at such reasonable place as may be designated by the owner." What an adequate means of crossing is has been defined by the supreme court, in the case of *Gray vs. The Burlington & Missouri River Railroad Company*, Iowa Reports, volume 37, page 119, to be "Where the only means a citizen has of reaching a highway is across the railway, he may insist that an open crossing be provided for him by means of which he may reach the highway without stopping to open gates or remove bars." In the case of *Curtis vs. The Chicago, Milwaukee & St. Paul Railroad Company*, Iowa Reports, volume 62, page 418, "Where a railroad passes through a pasture the owner is not, as a matter of course, entitled to an open crossing for his stock regardless of any other means of crossing; to entitle him to such crossing it must appear that there is no provision for passing from one part of the field to the other which is adequate under the circumstances."

It seems to be claimed and admitted that there is no practical difficulty in putting in an under-crossing in this pasture, and it is evidence that the land can only be used to advantage for the purpose that the owner desires to use it by means of an under-crossing.

A careful examination of the text of the two cases above noted leads the Commissioners to the conclusion that an over-crossing of an embankment eight feet high with gates on each side is, under the conditions stated, not an adequate crossing, and that an under-crossing would be adequate for all purposes indicated in this complaint.

Des Moines, Iowa, December 20, 1889.

G. L. CUTLER, CLARION, IOWA.

vs.

MASON CITY & FORT DODGE RAILROAD COMPANY.

Petition for rehearing filed January 21, 1890.

Under-crossing; Rehearing.

DECISION OF THE COMMISSIONERS.

On December 20, 1889, the Commissioners rendered a decision in the above case in favor of the complainant, ordering an under track crossing, as prayed for, be-

tween complainant's pastures and water privileges, on the west half of the southwest quarter of section 19, township 93, range 23, west, on his farm near Clarion.

January 21, 1890, respondent company, through J. F. Duncombe, its attorney, filed a petition for a rehearing, claiming that no opportunity was afforded respondent for defense, and filing with petition for rehearing, a profile showing the grade and a sketch of proposed crossing, and cost of same, with request that the order be set aside and new testimony taken.

The case was reopened, and on January 29th, the Board visited and viewed the location of the proposed crossing. The attorney for respondent asked time to file argument, which was granted.

After a careful re-examination of the case and the location, the Commissioners adhere to their original decision, ordering an under track crossing, as asked for by petitioner.

Des Moines, Iowa, April 3, 1890.

DECISION OF SUPREME COURT.

OCTOBER TERM, 1891.

THE STATE OF IOWA,

vs.

THE MASON CITY & FORT DODGE R. R. CO.,
APPELLANT.

APPEAL FROM WRIGHT DISTRICT COURT, D. H. HINDMAN, JUDGE.

The defendant's line of road is constructed and operated through the land of one Geo. L. Cutler, and on the 7th day of October, 1889, the said Cutler lodged with the Board of Railroad Commissioners, a complaint to the effect that owing to the manner of such railroad crossing his land he was entitled to an under grade crossing which the company had neglected and refused to provide for him. Upon notice to the parties the Board of Railroad Commissioners investigated the matter and made its order that the company should construct such a crossing. A rehearing was, at the instance of the company, granted, the result of which was an adherence to the former conclusion. The company neglected or refused to comply with the order and this proceeding was instituted at the instance of the Commissioners in the name of the State for its enforcement.

To the petition the defendant company demurred, and the grounds thereof are, that both the Commissioners and the district court were without jurisdiction of the subject matter. The district court overruled the demurrer and gave judgment for plaintiff from which the defendant appealed.

J. F. DUNCOMBE, for appellant.

JOHN Y. STONE, Attorney General, with whom is T. C. Dawson, for the State.

Granger, J.—1. It is first urged that the Commissioners have no authority to make such an order, because it affects a private and not a public right, and that the law authorizing railroad commissioners to make "rules, orders and regulations" as to railroads relates only to such corporations in their capacity as common carriers, and in matters affecting the public as distinguished from private or individual rights.

To a proper consideration of the point presented we should, somewhat, particularize the complaints upon which the Commissioners acted in making the order as they appear in the petition and are admitted by the demurrer. It appears from these statements that the land of Mr. Cutler is by the railroad track cut diagonally and in nearly equal parts; that it is an enclosure used as a pasture in which is kept a large amount of stock; that it is "necessary to drive" said "stock over and across the said defendant's road as often as twice a day," and that the "defendant refused and still refuses to build or furnish an adequate crossing for him, so that he can safely transfer his said stock from one side of the defendant's said railroad track to the other in said pasture."

By Code, section 1268, it is provided: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle guard and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

It now becomes a question whether or not the "adequate means of crossing" railway tracks, within the meaning of the section, pertains to private or individual rights to the exclusion of a public right or obligation in regard to them. In judicial proceedings there has been considerable comment in regard to the public character of such corporations and their amenability to legislative control because of that character. The construction of railway lines of necessity requires that the estates of others shall in a sense become subservient to them. The public demand for them, because of their public utility, has induced legislation by which land owners must for a compensation, if not agreed upon, to be settled under the form of law, yield a right of way over their lands for railway lines. This exercise of eminent domain in their favor, is because of their "public character, relations and uses." Such rights are not granted in aid of mere private purposes. These facts are highly important in determining to what extent rights and obligations growing out of the exercise of corporate functions, as a result of such legislation, are public or private. In so far as the law gives to the corporation rights and privileges, as against the land owner, for the construction and maintenance of railway lines, the rights and privileges are of a public nature and enforceable against the land owner, because of that nature. The legislative authority thus exercised in favor of the corporation, can only be justified by the same authority granting adequate protection to the land owner, by prescribing the manner of the exercise of such functions by the corporation, and in a way on the one hand to preserve to the public and the corporation the full benefits designed by the franchise, and on the other to preserve to the land owner, to the fullest extent consistent with the franchise, the enjoyment of his property rights. The section of the statute quoted is a part of the law under which the defendant company accepted the franchise and constructed its railway, and by the admitted facts of the case it has failed to provide an adequate crossing on the land of Mr. Cutler. Its obligation to provide such a crossing arises out of its acceptance of corporate rights under the general laws of the State. The relation of the land owner to the corporation is involuntary, the result of a public necessity. His rights, as against the corporation, to an adequate crossing are not in the usual sense contractual. The obligation of the corporation to make such crossings is, primarily, to the public, resulting from the acceptance of its franchise. It may inure, under legal rules, to the benefit of the land owner, but not in such a sense that the public is divested of a right or interest therein. If such right or interest is no more than to enforce a compliance with the terms and

conditions of the grant to the corporation, and that in respect to individual rights arising out of the transaction of the public with the corporation it is still a right that the law, equitably administered, will recognize. If the public, in furtherance of its general interests, says to A, a land owner, you must yield a right of way over your land to a corporation for railway purposes, but a condition of this requirement is, that adequate means of crossing such railway shall be preserved to you, is it not in harmony with equity and good government that the public, while compelling A to observe the terms of the grant in favor of the corporation, should preserve and exercise a right to compel the corporation to observe the particular conditions of its acceptance from the public, whereby the individual rights of A pertaining expressly to the grant, may be preserved? Let us view the situation in the light of the facts in this case. The defendant company has accepted its franchise and constructed its road across the land of Mr. Cutler. The use of the land, as a pasture, requires that a large amount of stock shall cross this road twice a day. Mr. Cutler is entitled to an adequate crossing which the company, by its demurrer, admits that it has not given him. We are of the opinion that the public has such a right or interest arising out of the grant of the franchise, that it may, if indeed it should not compel the corporation to observe its undertaking.

The contention, in behalf of the public interest, in the crossing, is somewhat aided by the fact that the crossing for the passage of stock over the track affects the public safety in the operation of trains. In many instances the added security of an under-grade over a grade crossing might be the controlling consideration in ordering a change.

We should next inquire if the public, through the legislative power, has attempted the discharge of such a duty, because it is urged that the statute creating the Board of Railroad Commissioners and defining their duties gives to the Board no authority over "private crossings," and the crossing in question would come within that class for it is not one for use by the public. Section 3 of chapter 77 of the Acts of the Seventeenth General Assembly provides that: "Said Commissioners shall have the general supervision of all roads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also, from time to time, examine and inspect the condition of each railroad in the State, and of its equipments, and the manner of its conduct and management, with reference to the public safety and convenience, and for the purpose of keeping the several railroad companies advised as to the safety of their bridges, shall make a semi-annual examination of the same, and report their condition to the said companies. * * * * * Whenever, in the judgement of the Railroad Commissioners, it shall appear that any railroad corporation fails, in any respect or particular to comply with the terms of its charter or the laws of the State, or whenever in their judgement any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change of its stations or station houses, or any change in its rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business, is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporations of the improvements and changes which they adjudged to be proper, by a notice thereof in writing."

This act makes no provision for the Commissioners making orders to be observed, other than in an advisory way, as the law for the enforcement of these orders is a

later act to be noticed hereafter. The main purport of the act cited, seems to have been, by the aid of the Commissioners, to gather information as to the construction, operation and management of railroads with a view to public information, and such changes and improvements as might result from a notice to the companies of what the Commissioners adjudged proper. We think it is hardly to be doubted that it was the duty of the Commissioners under that act to inquire into violations of the law as to private railway crossing as well as other violations of the law, for the language is "and shall inquire into any neglect or violation of the laws of the State;" and again, "Whenever in the judgment of the Railroad Commissioners, it shall appear that any railroad corporation fails to comply with the laws of the State in any respect or particular."

* * * Railroad Commissioners shall inform such railroad corporation of the improvements and changes which they deem proper," etc. No good reason is suggested, nor do we think there can be, why this comprehensive language does not embrace an inquiry by the Commissioners into violations of the law in regard to private crossings as well as violations in regard to other particulars of construction.

Our conclusions then are that the Railroad Commissioners, in cases where a person owns land on both sides of a railroad, have authority to make inquiry and orders as to an adequate means of crossing the same, and that a violation of the law, by the corporation, in respect thereto involves a public right.

It is said in argument: "That if by implication the Board of Railroad Commissioners have the jurisdiction and power to make this order, they have the jurisdiction and power to make any order that any court can make relating to railroad companies, whether the same be a public duty or a private duty."

Such a conclusion does not logically follow. Our holding is placed on the relation and obligation of the corporation to the public at the inception of its enterprise and in no way involves contractual or business relations directly between the corporation and the individual. As we have said, the relation of the individual to the corporation as to the crossing is not voluntary. It comes of a public necessity, under a rule that private interests must yield to the public good. It must be, in such a case, that the public may stand as a protector of an individual against the unlawful use of its grant or franchise.

II. It is insisted that the courts have no jurisdiction to enforce such an order of the Commissioners. By chapter 133, laws of 1884, it is provided that, "The district courts of this State shall have jurisdiction to enforce, by proper decrees, injunctions and orders, the rulings, orders and regulations affecting public right made by the Board of Railroad Commissioners."

The contention is upon the jurisdiction being dependent upon orders affecting public rights, and the point is pressed in argument, that this is not a public but a private right. The consideration of the question of public and private rights in connection with the authority of the Board of Commissioners is conclusive of the question and it is not important that we should pursue it further. It is said by appellee that if the court is not satisfied that it has power to enforce the order under the provisions of the act of the Twentieth General Assembly, that section 18, acts of the Twenty-second General Assembly gives explicitly the power to enforce it. The possible, if not probable doubt of that act being applicable to orders of this character has induced us to determine the case without reference to it.

III. Some constitutional objections to the jurisdiction of the Railroad Commissioners are presented. Article 5 of the constitution of the State provides that "The

judicial department shall be vested in a supreme court, district court, and such other courts, inferior to the supreme court, as the general assembly may from time to time establish." The inquiry is made "Is the Board of Railroad Commissioners a court?" An answer to the query is not essential to the question of its jurisdiction. The order of the Board, as a result of its investigation, is not the judgment or conclusion that binds the parties. It is merely, by the law, made the basis of an action wherein the rights of the parties are investigated and determined by the prescribed rules of judicial inquiry. We are not to be understood as holding that the Board of Commissioners is not invested in some cases with judicial authority. It is a question we do not determine.

We are further cited to the constitutional provision that "The district court shall be a court of law and equity which shall be distinct and separate jurisdictions, and shall have jurisdiction in civil and criminal matters arising in their respective districts, in such manner as shall be prescribed by law."

It is claimed that the remedy in such a case, is by mandamus, under the decisions of this court, which is said to be a law proceeding, and that the law having prescribed such a proceeding it is exclusive. It was held in *Boggs vs. Railway Company*, 54 Iowa, 435, that mandamus was a property remedy to enforce such rights, and other cases have been prosecuted by such a proceeding, but it is not held that such a remedy is exclusive. It should not be claimed that but a single remedy can be available to a party. The doctrine of the "election of remedies" is old and familiar. It may further be said, that the statute giving the courts jurisdiction to enforce orders of the Commissioners was enacted after the case of *Boggs vs. Railway Company* was decided.

It has not been held that an action to enforce the orders of the Commissioners must be by proceedings by mandamus, nor by ordinary proceedings. It is provided by an act giving the courts jurisdiction in such cases, that they shall be "by equitable actions in the name of the State." The law thus creates a new action and defines the jurisdiction of the court having cognizance of it. If indeed there was error, as to the kind of proceeding, it was waived by a failure to move for its correction "at the time and in the manner prescribed," Code section 2519.

The justness or reasonableness of the order, making a change from a grade to an under-grade crossing, is not presented to us by the records.

The judgment of the district court is
May 23, 1892.

AFFIRMED.

THE STATE OF IOWA,

VS.

THE CHICAGO, MILWAUKEE & ST. PAUL
RAILROAD COMPANY, APPELLANT.

APPEAL FROM POTTAWATTAMIE DISTRICT COURT, H. E. DEEMER, JUDGE.

This is an action in equity brought to enforce an alleged order of the Railroad Commissioners requiring the defendant to build a bridge over its railroad track at such a height as that trains on the railroad may pass under the bridge. Upon a trial in the district court it was found that such an order was made, and that it was reasonable and just and should be complied with, and the defendant was ordered and decreed to erect and keep in repair a bridge, and that one Thomas

McDonald should grade and build the approaches or roadway to said bridge. And a judgment was rendered against the defendant for \$200 as attorney's fees for prosecuting the action. Defendant appeals.

JOHN W. CARY AND
WRIGHT & BALDWIN.

For Appellant.

JOHN Y. STONE, *Att'y-General*, AND
THOS. C. DAWSON,

For Appellee.

Rothrock, J.—I. The proceeding upon which this suit is founded was commenced before the Railroad Commissioners by one Thomas McDonald. It appears that he is the owner of a farm of one hundred and sixty acres through which the main line of the defendant's railroad, running across the State from east to west, is located and operated. The railroad was constructed in the year 1882, and it crosses the farm in a straight line running nearly east and west and about thirty rods south of the north line. McDonald's farm buildings are situated north of the railway track, and the greater part of the farm lies on the south side of the railroad track. This location of the railroad makes it necessary for McDonald to use a crossing over the railroad more frequently than he would if his farm buildings were located south of the track. In crossing the east half of the farm the railroad passes through a cut which, at its greatest depth, is nine and seven-tenths feet. This depth is somewhat increased by waste earth deposited on the surface of the ground on each side of the cut. This point is south of McDonald's dwelling house and barn. The banks of the cut slope to the west so that at a point some considerable distance west of the deepest part of the cut the top of the railroad is above the level of the adjacent ground. When the railroad was constructed there was an ordinary farm crossing made at grade at the west end of the cut with gates in the right of way fences. McDonald used this crossing until the year 1886, when he made application to the defendant to construct an open crossing. His application was in the form of certain letters written to one Hinsey, an agent of the defendant. The letters were as follows:

BAYARD, April 27, 1886.

MR. HINSEY—Dear Sir: I received your letter concerning the gates and will now state my side of the case. The railroad crossed my farm in the worst shape possible, leaving my dwelling house and stock lots on the north side, and my farming and pasture lands on the south side. I am obliged to cross the railroad to do my entire farm work and to reach the public domain, to go to any town, to church, to mill and to school. I refer you to Iowa 27, which is precisely my case. I now ask of the railroad company an open crossing which I am fully entitled to. I wish you to answer immediately.

Yours, etc.,

THOS. McDONALD.

BAYARD, May 20, 1886.

MR. HINSEY—Dear Sir: Your letter of the 8th received and either you or I made a mistake. It is Iowa 27 instead of 25. I have been too busy since the receipt of your letter to go to the trouble to make inquiry as to the page, but will do so in case you can't find it. It states that where a farm is so divided by a railroad that the track must be crossed to do all labor on the farm, and to reach the public domain, he is entitled to an open crossing. I am obliged to cross the railroad to reach the public road anywhere. I would like an answer as soon as possible.

Yours very respectfully,

THOS. McDONALD.

BAYARD, June 12, 1886.

MR. HINSEY—Dear Sir: I wrote to you some three weeks ago and have received no answer yet. I would like to know as soon as possible your decision in regard to an open crossing, as I wish to have it in by the first or middle of August. I hope not to be obliged to take any severe steps in the matter.

Yours respectfully,

THOS. McDONALD.

In pursuance of the demand made in these letters, the defendant without delay changed the crossing into an open crossing by removing the fences and gates and constructing cattle-guards and attaching the right of way fences to the cattle-guards in the usual manner of a public road crossing at grade. The driveway over the track was made with planks sixteen feet in length and fourteen feet on each side of said crossing. The crossing as made and maintained was confessedly a complete open crossing constructed in the most approved manner.

McDonald commenced this proceeding a little more than a year after this last crossing was constructed.

After hearing the complaint the Railroad Commissioners made certain findings to the effect that the open crossing was extremely dangerous, and an order was made in these words:

As an equitable solution of this case we would advise that Mr. McDonald surrender the open crossing, grade and maintain the roadway to the bridge, which will be largely on his own land, and that the company erect and keep in repair a bridge over this cut.

The statute which authorizes this action to be brought provides that an equitable action in the name of the State of Iowa may be "instituted by the attorney-general whenever advised by the Board of Railroad Commissioners that any railroad corporation * * * is violating or refusing to comply with any rule, order or regulation made by such Board of Railroad Commissioners." Chapter 133, Acts of 1884.

It is exceedingly doubtful whether this action should have been entertained by the district court. The action of the Railroad Commissioners was neither a "rule, regulation or order." It was merely a matter of advice to McDonald and the railroad company to compromise their differences by one building a bridge and the other the approaches thereto. But if we were to regard this matter of advice as an order to erect and maintain a bridge, the statute above cited requires that the court shall find that the order "is reasonable and just." In view of all the evidence in the case, we cannot make such a finding. The action of the Commissioners is based upon the ground that the open crossing is exceedingly dangerous. The evidence to sustain this view of the case is very indefinite, and indeed the greater part of it is incompetent to establish any fact. The plaintiff introduced in evidence the affidavits of four persons, each of whom stated that "owing to the location of the crossing at the end of a deep cut it is dangerous to the life of Thos. McDonald, his family, employees and stock," and "that there is no practicable place on said farm for a crossing over said road, except at the top of said grade, and an overhead crossing." These affidavits were objected to by the defendant, not because of the form in which the evidence was prepared, but because they were the mere opinions of the witnesses. The objections appear to us to be well taken. The affidavits are mere opinions of persons without any facts upon which the opinions are based. Other witnesses for the plaintiff testified that the surface crossing is a dangerous crossing, and that when McDonald approaches it from his house on the north because of the cut he cannot see a train approaching from the east until he is nearly on the track. It is a most singular co-incidence that all the witnesses who testify for the plaintiff concur in the general statement that a train cannot be seen when approaching the crossing from the north, but not one of the witnesses state or fix any distance. On the contrary there is a map of the road in evidence, the accuracy of which does not appear to be questioned, which shows beyond all controversy and by actual measurement that an approaching train can be seen for a considerable distance from the crossing. Of course all

railroad crossings at grade are dangerous. Some are more dangerous than others owing to obstructions to a view of approaching trains by reason of cuts, trees or other obstacles; but there is no competent evidence in this case showing that there is more danger at this crossing than at any other situated at the end of a cut. We do not determine that there may not be cases where an overhead crossing may properly be required, but in view of the fact that grade crossings are the rule in this State, it would require a much stronger case than is here presented to warrant this court in holding that such an order "is reasonable and just." To authorize such a finding, there should be some certainty in the evidence instead of random statements founded upon the mere opinions of witnesses that the open crossing is very dangerous. In our opinion there is nothing so unusual or extraordinarily dangerous in this crossing as to require the defendant to construct and maintain a bridge which the evidence shows must span a cut fifty-seven feet wide, and be replaced, if built of wood, every ten years, by reason of the natural decay of the material of which it is built.

II. Counsel for defendant contend that the order is void because it is not a matter of public right, but a mere private controversy between McDonald and the railroad company. This question was presented, discussed and determined in the case of *State vs. Mason City & Ft. Dodge R. R. Co.*, 52 N. W. Rep., 490. It was there held that a private farm crossing over a railroad is a matter "affecting public right," within the meaning of chapter 122, laws of 1884. We do not desire to add anything to what is said in the opinion in that case upon this question.

The decree of the district court is reversed.

October 13, 1892.

SMITH, ET AL., RAILROAD COMMISSIONERS, V. CHICAGO, MINNEAPOLIS & ST. PAUL RAILWAY COMPANY, ET AL.

(Supreme Court of Iowa, October 8, 1892.)

Railroad Companies—Intersecting Tracks—Duty of Commissioners to Order Connection—Action to Enforce Order—Appeal.

1. Where, in an action by the Railroad Commissioners to compel railroad companies whose roads intersect in compliance with an order to connect their roads, the petition is demurred to on the ground that it does not state facts entitling plaintiffs to the relief demanded, it will be presumed on appeal that their right to maintain the action was questioned, and the demurrer having been overruled, such question will be reviewed.

2. Acts 20th General Assembly, c. 133, provide that proceedings to enforce orders of the Railroad Commissioners shall be by an equitable action "in the name of the State." Acts 22d General Assembly, c. 28, § 16, provide that, where any common carrier shall refuse to obey any such order, it shall be the duty of "said Commissioners" to apply by petition to the District or Superior Court; that whenever any such petition "shall be filed or prosecuted by the said Commissioners, or by their direction," it shall be the duty of the attorney-general to prosecute the same; and that the "Commissioners and any other party or person interested" shall have the right of appeal. *Held*, that such petition must be in the name of the State, rather than the names of the Commissioners.

3. Since Acts 22d General Assembly c. 28, § 16, provide that a petition to compel compliance on the part of a common carrier with an order of the Railroad Commissioners shall be determined "expeditiously," and "without the formal pleadings and proceedings applicable to ordinary suits in equity," when such petition is erroneously in the names of the Commissioners, instead of the name of the State, it may be amended so as to make the State plaintiff.

4. Code, § 1295, provides that a railroad corporation whose road intersects or crosses any other line of railway of the same gauge "shall" connect its road with such other railway so intersected. Act

IMPORTANT DECISIONS OF THE SUPREME COURT.

1898 § 2, provides that the Railroad Commissioners shall have general supervision of all railroads in the State, and inquire into any neglect or violation of the laws of the State. Acts 20th General Assembly, c. 24, § 1, provide that corporations having intersecting roads shall, "whenever ordered by the Railroad Commissioners," unite and connect their tracks. *Held*, that the Commissioners should order the connection of such tracks only when they deem it best, and need not do so regardless of its advisability.

Appeal from district court, Kossuth county, George H. Carr, Judge.

Action in equity to enforce an order of the Board of Railroad Commissioners of the State of Iowa, requiring defendants, the Chicago, Milwaukee & St. Paul Railway Company and the Chicago & Northwestern Railway Company to connect their tracks at Algona. A demurrer to the petition was overruled. The defendants refused to plead further, and appeal.

JOHN W. CARY AND
J. C. COOK,

For Appellants.

JOHN Y. STONE, *Atty Gen.*,
For Appellees.

Robinson, C. J. On the application of citizens of Algona, asking that the defendants be ordered to connect their tracks at that place "with a 'Y,' or in any other way that may be deemed best for their interest and the interests of the community," the plaintiffs investigated the facts, and made a finding and order as follows: " * * * In this case the investigation made by the Commissioners failed to satisfy them there was any commercial necessity for the connection. The decision of the case must rest upon the construction of the statute. This, as has been before stated, they have always regarded, and still regard as mandatory. It is, therefore, hereby ordered that the connection be made at the earliest day practicable." The petition alleges that defendants refuse to obey the order, and ask for a mandatory injunction restraining them from further violation enjoining them to obey the order.

The ground of demurrer alleged is that the petition does not state facts entitling plaintiffs to the relief demanded.

1. Appellants contend that the Board of Railroad Commissioners has no authority to maintain an action of this kind. The appellees insist that no question as to such authority was presented in the district court, and that it can not be considered now. Whether it is meant that the question of authority was not presented by the demurrer, or was not insisted on in argument in the district court is not shown, and we must therefore presume that all questions raised by the demurrer were presented to and considered by the district court. This is not a case of defect of parties, for that occurs where there is an omission of a party who ought to have been joined with others as plaintiff or defendant. *Morgan vs. Carroll*, 30 Iowa, 24; *Turner vs. Bank*, 26 Iowa, 566. It is not claimed that any other party should have been joined with the Board as plaintiff. Nor is it a case of misjoinder of parties, to be taken advantage of by motion. The question presented on this branch of the case is whether the Board of Railroad Commissioners can maintain an action in equity to enforce an order which they have made like that under consideration. The demurrer denies their right to the relief which they demand, and necessarily questions their right to maintain their action: for if the petition does not show they are entitled to maintain the action, it follows that it does not show that they are entitled to the relief demanded. A petition is not sufficient if it

merely show that a right of action exists in favor of some one, but it must also show that it exists in favor of the plaintiff in his own right or in his representative capacity. See *Hauna vs. Hawes*, 45 Iowa, 442. We, therefore, conclude that the right of plaintiffs to maintain this action was made an issue by the demurrer, and that it is properly before us for adjudication.

2. Chapter 133 of the Acts of the Twentieth General Assembly gives to the district courts of this State jurisdiction to enforce the rulings, orders, and regulations affecting public rights made by the Board of Railroad Commissioners. It provides that "the proceedings therefor shall be by equitable action in the name of the State of Iowa, and shall be instituted by the attorney-general whenever advised by the Board of Railroad Commissioners that any railway corporation or person operating a line of road in this State is violating and refusing to comply with any rule, order, or regulation made by such Board of Railroad Commissioners, and applicable to such railroad or person." If this statute were the only one authorizing actions to enforce the orders of the Board, it would be clear that such action should be brought only in the name of the State. But section 16 of chapter 28 of the Acts of the Twenty-second General Assembly contains the following provisions: "Sec. 16. * * * Whenever any common carrier, as defined in and subject to the provisions of this act, shall violate, or refuse or neglect to obey, any lawful order or requirement of the said Board of Railroad Commissioners, it shall be the duty of said Commissioners, and lawful for any company or person interested in such order or requirement, to apply in a summary way, by petition to the district or superior court, * * * alleging such violation or disobedience, as the case may be; * * * and said court shall proceed to hear and determine the matter speedily as a court of equity, and without the formal pleadings and proceedings applicable to ordinary suits in equity, but in such manner as to do justice in the premises. * * * Whenever any such petition shall be filed or presented or be prosecuted by the said Commissioners, or by their direction, it shall be the duty of the attorney-general of the State to prosecute the same. * * * This section also contains the following: "Saying to the Commissioners and any other party or person interested the right of appeal to the supreme court of the State, under the same regulations now provided by law in relation to appeals to said court as to security for such appeal, except that in no case shall security for such appeal be required when the same is taken by said Commissioners."

It will be noticed that, while the act of 1884 expressly provides that actions of this kind shall be brought in the name of the State, the act of 1888 does not, in terms, require them to be brought in any other. It is true that the act last named requires the Commissioners to apply in a summary way by petition to the proper court, for redress when any of their lawful orders or requirements are disobeyed, and that the right of appeal is saved to them. Ordinarily, it would be presumed that a person authorized to make an application or to file a petition must do so in his own name, and the right of appeal in an action can be exercised only by a party to it. But the Commissioners have no personal interest in their orders and requirements, and act only by virtue of the statute in attempting to enforce them. The rights which they are required to protect by actions in equity are public, and it is proper that such actions should be brought in the name of the State. Under the act of 1884, it was the privilege of the Commissioners to inform the attorney-general when any rule, order, or regulation made by them was being violated or disobeyed; and, when the attorney-general was so advised, it was his duty to institute the action necessary to compel obedience. The act of 1888 makes it the duty of the Commissioners to institute such actions, and, although it is still the

duty of the attorney-general to prosecute them, the power to control vested in the Commissioners is greater than it was under the act of 1884. The act of 1888 was designed in part to make it the duty of the Commissioners to secure the enforcement of their orders and requirements, and to increase the facilities for accomplishing that object, but it contains nothing in conflict with the provisions of the act of 1884, which requires that actions brought to enforce their rulings, orders, and regulations shall be in the name of the State. That being true, we are required, by well established rules of interpretation, to adopt that construction which will give force and effect, so far as practicable, to both statutes, and hence must hold that actions of this character are still required to be brought in the name of the State, and that when objection is made the Commissioners cannot maintain them in their own name. We conclude that the demurrer should have been sustained. But it is the right of the parties to such actions to have them heard and determined speedily, "without the formal pleadings and proceedings applicable to ordinary suits in equity, but in such manner as to do justice in the premises." Under that provision, the courts have ample power to disregard or permit the correction of errors which do not affect the merits of the case. In this case the Commissioners stand for and represent the State, and have only sought relief to which they claim the State is entitled. The defendants cannot have been prejudiced by the fact that the action was instituted in the name of the Commissioners, and justice will be done by permitting amendment which will meet the requirements of the statute, rather than by compelling the Commissioners to institute another action. Therefore the Commissioners will be permitted to substitute as plaintiff the State for themselves, and, if such substitution is made, the case may be further prosecuted on its merits.

3. The Commissioners found, in effect, that there was no necessity for the connection in question, but ordered it on the theory that it was their duty to do so, under section 1292 of the Code, as amended by chapter 18 of the Public Acts of the Fifteenth General Assembly, and section 3 of chapter 77 of the Acts of the Seventeenth General Assembly. Section 1292 of the Code contains the following: "Any railway corporation operating a railway in this State intersecting or crossing, by means of a 'Y,' or other suitable and proper means, be made to connect with such other railway so intersected or crossed; and railway companies, where railroads shall be so connected, shall draw over their respective roads the cars of such connecting railway, and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also, the cars of all transportation companies or persons, at reasonable terms, and for a compensation not exceeding their ordinary rates." The provision of the act of 1878, upon which the Commissioners relied, is as follows: "Sec. 3. Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein. * * * It is not denied that the roads of defendants are of the same gauge, and that they cross each other at Algona."

Under the provisions quoted, it would have been the duty of defendants to connect their tracks at Algona, so that cars could be drawn from one road to the other at that place, and of the Commissioners to inquire into any neglect of that duty; but no means were provided by which they could enforce a performance of it. That was the condition of the law when chapter 24 of the Acts of the

Twentieth General Assembly took effect. Section 1 of that act prescribes the duties of railroad corporations at all points of connection, crossing, or intersection with the roads of other corporations, and closes with the following: "Such corporations, connecting or intersecting as aforesaid, shall also, whenever ordered by the Railroad Commissioners, so unite and connect the tracks of said several corporations as to permit the transfer from the track of one corporation to the other of loaded or unloaded cars, designed for transportation on both roads." It is insisted by appellants that this provision repeals so much of section 1292 of the Code as makes it compulsory upon railway corporations, when tracks intersect or cross each other, to connect them with a "Y" or other suitable means. There is no repeal in terms, and repeals by implication are not favored. We must therefore inquire what conflict there is between those parts of the two acts in question, and what evidence there is, if any, of a legislative intent that the latter should repeal the earlier one. It is evident that the provision of the act of 1884 quoted applies to railroads which are contemplated by section 1292 of the Code, for it applies to all railroad corporations whose roads cross or intersect other roads, and to all points of connection or crossing. It is not restricted in terms to intersections or crossings made by roads of the same gauge, it is true, but connections for the transfer of cars from one road to another of a different gauge would be useless, and are not within the scope of the act of 1884. Therefore, it appears that section 1292 makes a connection compulsory at all points where it could be ordered by the Commissioners under the act of 1884. As an order of the Commissioners can have no greater force than an act of the General Assembly, it follows that, if section 1292, so far as it required connections at railroad intersections and crossings, is in force, the provision of the act of 1884 under consideration is wholly without effect. It will be presumed, until the contrary appears, that all the parts of a legislative act were intended to have force and effect, and when, in construing two acts of different dates, it is found that full effect cannot be given to both, the later one must prevail, so far as they are repugnant to or in conflict with each other. See *Suth. Const.* § 160. When section 1292 was enacted, the system of supervising and controlling railways by means of a Board of Railroad Commissioners had not been adopted, and the laws in regard to them were necessarily inelastic and general, in many cases operating harshly, if not unjustly. The Commissioner system, as it existed when the acts of the General Assembly of 1884 took effect, was designed to give to the State greater facilities for dealing with the railways subject to its control, in order that the respective rights of the people and the railway corporations might be more readily ascertained and defined, and that abuses might be corrected and justice promoted. An example of what was designed to be accomplished is furnished by the facts under consideration. Section 1292 of the Code, as amended, required the construction of "Ys" or other suitable connections between the tracks of different roads of the same gauge when one crossed or intersected the other, without regard to the expense of such a connection or the necessity for it. In this case the crossing is not at grade, and it is claimed by appellants that the expense of making a suitable connection, including the procuring of a right of way, would be large, and that there is no interest of sufficient importance to require that the connection be made. The Commissioners found that there was no commercial necessity for it, and we are justified by the language of their decision in concluding that in their opinion the connection should not be ordered if not required by the statute. It is not the policy of the law, however, to require the connection in

question, and if we may rely upon the showing made by the record, it would be oppressive and unjust.

We think the provision of the act of 1884, which we have quoted, was designed to meet such cases as this, by giving to the Commissioners the power to order the connection to be made or not, as they should deem best, in view of all the interests involved, and that it was intended to be a substitute for so much of section 1292 of the Code as made the connection compulsory. It follows that the order of the Commissioners requiring the connection to be made by defendants was erroneous. Reversed.

IN THE SUPREME COURT OF IOWA,

MAY TERM, 1892.

FRANK T. CAMPBELL, ET AL., RAILROAD
COMMISSIONERS OF THE STATE OF
IOWA, Appellants,

VS.

THE CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Appeal from Lyon District Court.

GEO. W. WAKEFIELD, Judge.

Action in equity to compel the defendant to conform its charges to the schedule of maximum rates made by the Board of Railroad Commissioners and applicable to its road, and to compel it to refund certain charges. The cause was tried upon an agreed statement of facts and a judgment was rendered in favor of defendant. The plaintiff appeals.

JOHN Y. STONE, *Att'y Gen.*, AND
T. C. DAWSON,*for Appellants.*

JOHN W. CARY,

for Appellee.

* *Robinson, C. J.*—At different times during the months of October, November, December, 1889, and January, 1890, one D. J. Carpenter shipped from Beloit Iowa, to Sioux City, Iowa, fifteen carloads of live stock over the railway of defendant. He was charged by defendant, for the transportation of the freight shipped the sum of \$289.88, or \$36.76 more than the schedule rate as fixed by the Board of Railroad Commissioners. Carpenter made complaint that the defendant had raised its rate for transporting flour between the points named from ten cents per hundred pounds as fixed by the Commissioners' schedule to seventeen cents per hundred pounds. The Commissioners investigated the complaints, found that the facts were as claimed by Carpenter and ordered the defendant to conform its charges to the maximum schedule which they had established, and informed defendant that the overcharge of \$36.76 should be refunded to Carpenter. The defendant having failed to obey that order this action is brought to enforce it.

The defendant admits that the shipments and charges were substantially as claimed by Carpenter, but contends that its railway between Beloit and Sioux City is partly in Iowa and partly in South Dakota, and that the shipments in question

were interstate commerce, and therefore not subject to the control of this State nor to the schedule of rates fixed by its Board of Railroad Commissioners. The district court found that the statutes of Iowa so far as it attempted to authorize the making of the order in question was unconstitutional and that the order was invalid.

I. The railway of defendant from Beloit to Sioux City is sixty-seven miles in length and a little more than one-half of it is in this State, the remainder being in South Dakota. Between the points named the railway crosses the boundary of the State four times. The schedule of the Board of Railroad Commissioners in question was adopted under the provisions of chapter 25 of acts of the Twenty-second General Assembly. Section 1 of that act contains the following:

The provisions of this act shall apply to the transportation of passengers and property * * and shall also be held to apply to shipments of property made from any point within the State to any point within the State, whether the transportation of the same shall be wholly within this State or partly within this State and an adjoining State or States.

The question presented for our consideration is whether freight shipped from Beloit to Sioux City over the railway described is interstate commerce within the meaning of that provision of section 8 of article 1 of the Constitution of the United States, which reads as follows:

The congress shall have power to regulate commerce with foreign nations, and among the several States, and with Indian tribes.

In *Walton vs. Missouri*, 91 U. S. 280, the supreme court of the United States used this language:

Commerce is a term of the largest import. It comprehends intercourse for the purpose of trade in any and all its forms, including the transportation, purchase, sale and exchange of commodities between the citizens of our country and the citizens or subjects of other countries and between the citizens of different States.

In *Mobile County vs. Kimball*, 102 U. S. 162, it was said that—

Commerce with foreign countries and among the States strictly considered, consists in intercourse and traffic including in these terms navigation and the transportation and transit of persons and property, as well as the purchase, sale and exchange of commodities.

In construing the constitutional provision under consideration, the same court in *Gibbons vs. Ogden*, 9 Wheat. 189, defined commerce as follows:

Commerce, undoubtedly, is traffic, but it is something more; it is intercourse. It describes the commercial intercourse between nations and parts of nations, in all its branches, and is regulated by prescribing rules for carrying on that intercourse.

The language last quoted was used to refute the claims that the commerce contemplated by the constitution was mere traffic, the buying and selling, or the interchange of commodities, but it was quoted with approval by the court which used it in the recent case of *Lehigh Valley Railroad Co. vs. Pennsylvania*, 12 Sup. Ct. Rep., 806, and applied facts similar to those under consideration. The question involved in the case last cited was whether the State had power to levy and collect a tax on the gross earnings for the continuous transportation of passengers and freight from points in Pennsylvania to other points in the same State over a line of railway which passed from that State to another and back. It was held that such transportation was not inter-state commerce within the meaning of the federal constitution, and that the tax was valid. Since the question under consideration is a federal one, the decision last cited is decisive of it.

Following that decision we hold that the continuous transportation of articles

of commerce from Beloit to Sioux City over the line of railway described is not interstate commerce, and that the statute under which the schedule of rates in question was made is not unconstitutional so far as it has been questioned on this appeal. The Board of Railroad Commissioners was authorized to make a schedule of reasonable maximum charges for the continuous transportation of freight from points in this State to other points in this State over a railway partly in another State. It is not shown that the rates fixed by the schedule in question are unreasonable, and in the absence of a showing to the contrary we must presume that they are fully authorized by the statute.

II. Counsel for appellee insists that this action cannot be maintained in behalf of the State for the reason that so far as the record shows it is solely for the benefit of Carpenter. The enforcing of the order of the Commissioners requiring defendant to comply with the schedule of rates prepared for it is a matter of public right, and an action therefor can be maintained for the State. No objection to the prosecution of this action in the name of the Commissioners has been made. Appellants have not asked in this court a refund of the overcharge, and the claims therefor made in the petition must be deemed waived. Therefore we decide nothing in regard to the right of the State to prosecute an action in behalf of a private person to compel the refunding of overcharge he has paid.

For reasons indicated the judgment of the district court is reversed.

October 24, 1892.

IN THE SUPREME COURT OF IOWA.

OCTOBER TERM, 1891.

225-13806.

THE STATE OF IOWA, Appellee.

vs.

THE CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY, Appellant.

Appeal from O'Brien District Court.

226-15807.

F. T. CAMPBELL, SPENCER SMITH AND
JOHN W. LUKE, RAILROAD COMMISSIONERS
OF THE STATE OF IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY, Appellant.

Appeal from O'Brien District Court.

HON. FRANK R. GAYNOR, Judge.

Action in equity to enforce orders of the Railroad Commissioners requiring defendant to set apart grounds on its side tracks at Hartley, Iowa, for the use of the Sunny Hill Alliance No. 1306 for the erection of a coal shed. Motion to make

more specific and to strike out parts of petition overruled. Defendant excepted. Demurrers to petition overruled. Defendant excepted, stands on its motions and demurrers and appeals.

JOHN W. CARY AND

GEO. B. CLARKE,

for Appellant.

JOHN Y. STONE, Atty Gen.,

J. B. DUNN AND

T. C. DAWSON,

for Appellees.

Kinne, J.-I. These two cases involve substantially the same questions and are based upon the same complaint. They were commenced separately, presumably in order to raise the question as to which was the proper party plaintiff—the Commissioners of the State of Iowa. That question was not argued by counsel and hence is not now considered. But see *Smith, et al., Railroad Commissioners, vs. Chicago, Milwaukee & St. Paul Railway Company*, decided at this term.

If. The first petition filed was entitled in the name of the Railroad Commissioners against the defendant, and contained the following allegations in substance:

That plaintiffs were the duly elected, qualified and acting members of the Board of Railroad Commissioners of the State of Iowa; that the defendant at the time therein mentioned was a corporation for pecuniary profit and a common carrier operating a line of railway through O'Brien county, Iowa; that the town of Hartley is in said county and is a station on the defendant's line of road, equipped with a depot, depot grounds and side tracks, belonging to the defendant; that there is no other line of railroad through or near said town; that Sunny Hill Alliance No. 1506 is an organization of individuals composed of farmers; that it is located in said county, and has in view as one of its objects the shipment of produce and coal over defendant's line of road.

That on August 1, 1890, the members of said Alliance made application to the proper officers of defendant company for "room upon its side tracks in said town of Hartley for the erection of a coal shed for the use and benefit of said Alliance, when shipping coal over defendant's line of railroad to said town," that they were denied the same.

August 22, 1890, the members of said Alliance made complaint to the Railroad Commissioners of Iowa of the action of defendant as follows:

To the Honorable Railroad Commissioners:

DEAR SIRS—We, the members of Sunny Hill Alliance No. 1506, desire room for a coal house site in Hartley, O'Brien county, Iowa, but the company says there is no need for any more coal houses. Now what we wish to know is this: Have you any authority in the matter? If you have, we appeal to you for aid and to see that the site is secured at once. If not, we expect nothing from the railroad company. We think the company is influenced by the merchants of Hartley, as they are terribly down on the Farmers' Alliance.

(signed)

C. L. MORGAN, Secretary.

Trinidad, Clay County, Iowa.

A copy of said complaint was duly served upon defendant August 26, 1890. That defendant refused to grant the application on the ground that no necessity existed therefor, and that they had no space which could be devoted to said purpose. That afterwards on due notice a hearing was had before said Commissioners and they ordered that the application be granted within ten days from October 3, 1890. A copy of the proceedings and order was duly served upon defendant. That defendant refused to comply with said order. An injunction was prayed for to restrain defendants from continuing to violate said order.

To this petition defendants demurred. 1st. For want of jurisdiction in the Commissioners over the subject matter. 2d. Because the facts did not entitle plaintiff to the relief demanded. The demurrer was sustained, and on February 18, 1891, plaintiffs filed an amended and substituted petition in which the following allegations were made in addition to those in the original petition, viz:

Par. 4. That the Sunny Hill Alliance No. 1506 is an association of farmers, residents of the said county of O'Brien, organized and doing business, of which C. L. Morgan was, at the times hereinafter mentioned, the secretary and an acting agent. That said Sunny Hill Alliance No. 1506 is, and was at the times aforesaid, a dealer in coal, doing business at said town of Hartley, and as such dealer in coal shipped, or was entitled and wished to ship, coal over defendant's said line of road, and used, or was entitled and wished to use, the defendant's said station at Hartley for such business. That the said defendant, at its said station of Hartley, owns and did own at all the times herein mentioned a large amount of land adjacent to its track, which is and was used as depot grounds for the loading and unloading of freight and the transaction of other business connected with the operation of said station. That in the transaction of the business of and right to use a coal shed adjacent to defendant's tracks is a convenience and necessary adjunct to the economical and profitable conduct of said business of shipping and dealing in coal.

Par. 5. That at the defendant's said station of Hartley the said defendant is, and has been at all times mentioned herein, in the habit of permitting coal dealers to use and operate coal sheds adjacent to its tracks, and in particular has permitted and does now permit three coal dealers to use and operate coal sheds adjacent and contiguous to its side track at said station of Hartley, and has leased and granted to said three coal dealers the ground on which to build and operate their coal sheds, for the convenient transaction of their business of dealers in coal.

Par. 6. That the said Sunny Hill Alliance No. 1506, a dealer in coal as aforesaid, and wishing to engage in the business of largely shipping and receiving coal over the defendant's said line of road, and at said through the said station of Hartley, did, on or about the 1st day of August, 1890, through its secretary, authorized agents and members, make to the defendant company an application to be permitted to erect, use and operate a coal shed adjacent to its side tracks at Hartley, on substantially the same terms as the defendant had granted and was granting similar rights and privileges to the other dealers in coal at Hartley as aforesaid, and said Alliance did at that time make application for room for the erection of a coal shed for use in shipping and dealing in coal, and for a lease of a portion of the company's ground, on substantially the same terms as granted to the other coal dealers. That the said right, privilege, the room and lease, as aforesaid, were by the defendant denied and refused to said Alliance.

Par. 7. That the said right and privilege to use and operate a coal shed on the defendant's ground at Hartley and the leasing thereof as aforesaid, so granted to the other coal dealers at that station and so desired to said Alliance, is necessary to the successful conduct of the business of dealing in coal. That with such right the unloading of coal is very convenient and economical, and without such right, difficult and more expensive. That the dealers possessing such privileges and coal sheds can unload their coal directly from the railroad cars and store the same until delivered, and that those not possessing such privileges and coal sheds must unload the coal into wagons, haul it away from the track and defendant's ground, and unload it for storage, a tedious and expensive operation. That therefore conduct their business more economically and conveniently than those not possessing them. That the permission to erect, occupy and use coal sheds, and the leases of the grounds for such purposes granted by defendant to the said three other coal dealers, and the refusal to give the same or substantially the same rights and convenience to the said Alliance, operates as a discrimination in favor of said dealers and against the said Alliance, and is unjust, unreasonable, and in violation of the defendant's duties and obligations as a common carrier.

A copy of the record was also set out and the prayer also asked that a decree be entered declaring the order just and reasonable. To this petition defendant filed a motion to strike from the petition all that part thereof which appears above in italics, on the grounds that it was immaterial, irrelevant and incompetent for the following reasons: 1. The law under which plaintiffs acted required them to make the record upon which said order should be enforced by the court, and to find the facts in support of the order so made by them, and the said words are a

substantial allegation not contained in the record sued on and not embraced in the finding made by the Board of Railroad Commissioners. 2. It is not competent for the plaintiff to bolster up the order made by the Board of Railroad Commissioners by facts or allegations outside of the record made by the Board of Railroad Commissioners upon which the order in the premises is based. 3. This court has no jurisdiction to consider facts in behalf of plaintiff outside of the record in determining whether or not the order upon which the suit is brought is a just and proper order, and whether it will by a decree entered in the cause enforce the same. 4. The same constitutes an attempt on the part of plaintiffs to present a different cause before this court on the question of the enforcement of the order made by the Board of Railroad Commissioners than the cause as it was stated before the said Board of Railroad Commissioners at the time of making the order sought to be enforced in this action.

And as to the allegations relating to the ownership by defendant of a large amount of land adjacent to its side track, etc., it is further moved to strike it out because the record sued on found that there were only two small tracks vacant along said side track that were unoccupied by buildings. Said motion also asked that the petition be made more specific in stating whether the application was verbal or written, and if in writing to annex the same or set out a copy thereof. Afterwards defendant demurred to the petition on the ground that it did not state facts entitling plaintiff to the relief demanded.

The parties thereafter entered into the following stipulation:

It is hereby stipulated and agreed by and between the parties hereto that the defendant may file his motion in the above entitled cause to strike portions of plaintiffs' petition, etc., and also its demurrer, and the filing of said demurrer shall not be taken or deemed to waive the questions raised by said motion, nor shall the said demurrer be taken or held to waive argument, submission or decision upon this motion; and the said motion and demurrer are hereby set down for hearing by agreement before the Hon. F. R. GAYNOR, judge of said court, at Le Mars, Plymouth county, Iowa, on the 10th day of April, A. D. 1891; and it is hereby stipulated and agreed that said motion and demurrer shall be argued and submitted before the said judge at said time and place by the parties hereto in vacation, and decision thereon made, entered and rendered by said judge in vacation as of this term.

And on May 27, 1891, the court overruled both motion and demurrer; defendant elected to stand thereon and appealed.

The original petition in the case of the State of Iowa against the defendant was filed on the same day as the amended and substituted petition in the other case, and contained the same allegations.

The same motion and demurrer was filed thereto, the same agreement entered into regarding them and the subsequent proceedings were the same as in the case first stated, except that defendant also demurred because another action was pending between the same parties for the same cause (giving its number and title), and because the statute under which this action was brought was repealed by chapter 28, acts of Twenty-second General Assembly.

III. The first question presented is: Is a complaint necessary to be filed with the Railway Commissioners by the party aggrieved, to authorize them to take action in any case, or may they in the absence thereof, enter upon an investigation of a subject matter, power over which has been conferred upon them by the legislature?

By section 3, chapter 77, acts of the Seventeenth General Assembly (McClain's Code, section 2683) it is provided:

Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall enquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also from time to time carefully examine and inspect the condition of each railroad in the State, and of its equipment and the manner of its conduct and management, with reference to the public safety and convenience. * * * Whenever, in the judgment of the Railroad Commissioners, it shall appear that any railroad corporation falls in any respect or particular to comply with the terms of its charter or the laws of the State, or whenever in their judgment * * * any change of its rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business is reasonable and expedient in order to promote the security, convenience and accommodation of the public, they shall inform such railroad corporation, etc.

Section 13, of chapter 28, of the Twenty-second General Assembly (McClain's Code, section 2661) provides:

Any person, firm, corporation or association, or any mercantile, agricultural or manufacturing society, or any body politic, or municipal organization, complaining of anything done or omitted to be done by any common carrier subject to the provisions of this act, in contravention to the provisions thereof, may apply to said Commissioners by petition, which shall briefly state the facts whereupon a statement of the complaint thus made with the damages, if any are alleged, shall be forwarded by the said Commissioners to such common carrier, etc. * * * and said Commissioners whenever they may have sufficient reason to believe that any common carrier is violating any of the provisions of this act, shall at once institute an inquiry in the same manner, and to the same effect as though complaint had been made.

From a reading of these sections it seems to us very clear that they provide that a matter within the jurisdiction of the Board may be enquired into on the petition of the party aggrieved, or the Commissioners may act in a proper case on their own motion, and in the absence of any complaint at all, formal or otherwise.

The statute confers upon the Commissioners power to act in certain cases. The exercise of the power thus conferred may be invoked by an injured party, or the Board may themselves proceed to act if cognizant of the fact that a common carrier, subject to its control, has done, or failed to do, anything, which would be the proper subject of complaint within the powers conferred upon such Board. And we have no doubt if a complaint is insufficient on its face, the Board before proceeding in the matter might require the complainant to perfect the same, or might if cognizant of the necessary facts amend the complaint by entering of record such further facts as would present a proper case and then serve "a statement of the complaint thus made," including such amendment, on the defendant.

So it seems to us in every case whether the action of the Board is based wholly on a complaint filed, or partly upon it and partly upon other facts within its knowledge, or wholly upon facts within the knowledge of the Board, the record of the Board should show the facts constituting the complaint, then when the defendant receives the statement of the same it will know precisely what it is asked to do, or refrain from doing, and the facts constituting the ground against it.

IV. It is urged that the case in the district court must be heard upon the record as made before the Commissioners. That is, that matters existing outside of the record as made before the Commissioners can not be pleaded in the district court for the purpose of showing that the complaint made before the Board was in fact well grounded.

The statute provides that "a statement of the complaint thus made" before the Commissioners shall be served upon the defendant, who is required to satisfy the complaint or to answer the same in writing within a reasonable time to be fixed

by the Commissioners. Section 13, chapter 28, Acts of the Twenty-second General Assembly.

From further provisions in the same statute it is clear that the purpose of this requirement is to enable defendant to rectify the wrong, if one has been done, without further trouble or litigation. To inform it of the wrong or injury complained of, by whom the complaint is made, and the facts upon which such complaint is founded.

Surely it can not be that the district court could in determining whether the order made was just and reasonable, resort to facts which had never been the basis of complaint before the Commissioners, and hence not passed upon or investigated by them. To so hold would in effect render nugatory that provision of the law requiring "a statement of the complaint thus made" to be served upon the defendants.

It is said by appellee that the word jurisdiction has no proper application as applied to the power of the Commissioners, to act. We think it quite immaterial by what name the power which the Board have over a subject matter may be called. By statute certain powers are conferred upon the Board. Certain limits are defined within which they may properly act, certain matters are placed within their control. The statute provides as to how they shall proceed. It is said that the law does not require the record before the Board of Commissioners to show the facts which constitute the basis of the complaint. It may be that there is no such positive requirement; but it is nevertheless a necessity clearly growing out of other requirements of the statute. If appellee's argument is good, then in all cases where the Commissioners act in the absence of a formal complaint filed, there would be no record of a complaint and hence nothing to serve upon the defendant.

The law does not contemplate, neither is it reasonable or just, to require the defendant to defend against a case in the district court which has never been presented to or passed upon by the Commissioners. It is the complaint which the Board passed upon, and a statement of which is served upon the defendant that is to be heard in the district court.

If facts may be pleaded in the district court to help out an insufficient complaint, then in effect the case is tried upon a complaint on which the defendant has never had an opportunity of being heard before the Commissioners. Such a practice would deprive the defendant of a substantial right expressly given it by statute. Section 13, chapter 28, acts of the Twenty-second General Assembly. McClain's Code, section 2061.

If in the proceeding in the district court new grounds of complaint may be pleaded, of what avail is the requirement of the statute that a statement of the complaint thus made shall be forwarded to the defendant?

While technical provision should not be required in proceedings before the Board of Commissioners, yet in view of the provisions of the statute, and their manifest intent, it is necessary that the record before the Board should show upon what complaint, or state of facts, they were called upon, or proceeded, to exercise the power with which they are vested, and it is upon such complaint or state of facts that the district court must act.

In other words, it is the case as made before the Commissioners, that the court is to pass upon and determine whether the order made is reasonable, and not a case that may be made in the district court by showing that the order is reasonable because of the existence of other grounds not presented to or considered by the Commissioners.

Presumably because the power of the Board was sought to be invoked in a case wherein the complaint failed to show such facts as gave them jurisdiction to act, a demurrer was sustained to the original petition.

As to the substituted petition, even if it showed such grounds of complaint as warranted the action of the Board (a question not now necessary for us to decide), it was based upon material grounds of complaint not made before the Board, and no statement of which was ever served upon the defendant, such allegations should have been stricken out. Defendant's motion in that regard should have been sustained in both cases. The other grounds of the motion we do not think well taken.

V. The next question is: Did the petition state facts entitling the plaintiff to the relief demanded? The demurrer is now to be treated as applying to the petition as it remained after striking out that part of it which we have held vulnerable to the defendant's motion herein. The petition then as pruned by the motion alleged that the plaintiffs were Railroad Commissioners of Iowa; that defendant is a carrier by railroad; that Hartley is a station thereon, equipped with depot grounds and side tracks; that the Sunny Hill Alliance is an organization of individuals having in view the shipment of coal and produce over the defendant's road; that it applied for room on the company's side track for the erection of a coal shed for its use when shipping coal over the defendant's road, which application was rejected; that the Alliance complained to the Commissioners, who notified defendant; that the parties were notified to appear before the Commissioners, did not so appear, and on the hearing an order was made granting the application of complainants; compliance therewith was refused by defendant.

It is averred that defendant willfully and unlawfully refused, and relief is prayed for.

Attached to the petition and made a part of it is a copy of the complaint and of the record of the Commissioners. It will be observed that the complaint, heretofore set out, does not show for what purpose the Alliance wants room for a coal house. Neither is it shown therein that the Alliance at the time of making the complaint was, or ever proposed to be, shippers of coal over defendant's line of railroad; nor that they were then, or expected thereafter to be, dealers in coal. Nor does the complaint show that the defendant has any land to grant to anyone.

It does not show that any discrimination has been practiced. It does not state that the defendant has granted lands to others for a like purpose; nor does it appear from it that any person or persons shipping coal over defendant's line of railway are occupying ground belonging to defendant. In fact the complaint is destitute of almost every statement of fact which it should have contained in order to call for an exercise of power on the part of the Commission in the interest of the complainants. No other or further complaint was filed.

No facts not stated therein were entered of record by the Board as a ground of complaint.

It is then clear that so far as the record shows no matter of complaint existed which justified the Commissioners in acting thereon.

No sufficient facts were stated in the complaint on which the order was based to justify it. The petition failed to state facts entitling plaintiffs to the enforcement of the order, and the demurrer on that ground should have been sustained.

The complaint was nothing more than a statement of the fact that complainant wanted a portion of defendant's ground for a coal shed, that it had been refused, and invoked the aid of the Commissioners. If that be sufficient on which to base

an order founded on the theory that defendant had discriminated against complainant, then every individual in O'Brien County who makes demand of defendant for a site for a coal house and is refused, is discriminated against, regardless of the fact that the person so demanding had never been, and did not propose to be, a shipper of coal over defendant's road, nor a dealer in it, and no showing that he ever intended to be. The decision of the Commissioners says: "It is hereby ordered that the application of complainants be granted." What application? Why, the application in which it is said complainants "desire room for a coal house site." There is nothing in the record before the Commissioners to show that the Alliance was then, or proposed to become thereafter, a dealer in coal. Neither does it show that the defendant had ever granted to anyone, not a dealer in coal, the right to use its ground for the erection of buildings in which to store coal for his own use.

We are not passing upon the question of the right of the Commissioners when a proper case is made, to compel a railroad company to grant to a coal dealer, or to one proposing to deal in coal, the right to erect a coal house on its right of way. No such case is presented here: no sufficient basis has been laid in the complaint for the exercise of the power, if it exists.

VI. Other questions are presented by the demurrer to the petition in the case in which the State is a party. We need consider but one of them. It is insisted that this proceeding cannot be prosecuted by either the State or the Commissioners, as it does not involve a matter of public right. Section 1, chapter 133, Acts Twentieth General Assembly.

As the case as presented by the complainant to the Commissioners was not such as to call for an exercise of their powers, it did not involve a public right, and should not have been prosecuted either by them or by the State.

For the reasons heretofore given the judgment of the district court is reversed. Decision filed with the clerk of the court October 25, 1892.

DIGEST OF JUDICIAL DECISIONS.

DIGEST OF JUDICIAL DECISIONS

DECISIONS OF THE SUPREME COURT OF IOWA, RELATING TO RAILROADS DURING THE YEAR.

[NOTE. The Commissioners' report for the year 1897, contains an index to the first ten volumes, including court decisions. The report for 1898, contains the railroad law of the State, together with citations of decisions.]

DECISIONS.

PERSONAL INJURY.

Plaintiff was lawfully upon defendant's depot grounds unloading corn into a crib which was near two highway crossings; defendant's engine passed without signal and frightened plaintiff's team, causing them to run away and injure plaintiff. Acts Twenty-ninth General Assembly, Iowa, c. 104, provides that no railroad engine shall approach a highway crossing without giving a signal, and makes the failure to give such signal a misdemeanor.

Held, that defendant was liable although plaintiff was not attempting to use such crossing. *Louergren vs. Illinois Central Railway Company*, 49 N. W. Reporter, 852.

When plaintiff had been employed by defendant for several years in attending to switch lamps in its yards, and while so employed and while standing upon one of its tracks was struck by a car which he knew to be switching close to him, his negligence will defeat a recovery, although defendant's custom was to switch the car on to a track other than the one plaintiff was on, and he relying upon such custom, was paying no attention to the moving car.

Plaintiff can not justify his negligence on the ground that he had turned in the opposite direction to give warning to a team on a crossing when he testified that he only turned to see if a team was on the crossing, and not that he gave or attempted to give any warning. *Collins vs. C., B. & N. Ry. Co.*, 49 N. W. Rep., 848.

Where a rule of the company requires engineers to run very cautiously during and immediately after heavy rain storms, a finding by the jury that decedent was running with reasonable precaution shows that decedent complied with the rule, and the finding will be taken to mean that he was using reasonable precaution under the unusual circumstances.

Where the evidence shows that the stream was rising rapidly just before the accident; that there was ice in a pond above the track; that it had before risen to

the height of the track, which was low at that point—a finding that the company was guilty of negligence in not patrolling its track at the place of the accident is sustained, it being shown that the section foreman examined the place a few hours before the accident, and saw the water was rising, but did nothing further. *Seagle vs. C. M. & St. P. Ry. Co.*, 49 N. W., 990.

A gang of laborers were removing a timber from a railroad bridge by means of a pile-driver. Plaintiff was injured while pushing the foot of the timber from the car.

Held, that under the circumstances it was not the foreman's duty to know that plaintiff was in a dangerous position so as to accuse him with negligence in causing the timber to be loosened. *McCarthy vs. C. R. I. & P. R. R. Co.*, 50 N. W. Rep., 21.

In an action by a passenger for personal injuries, when defendant is shown to have been negligent, but there is no evidence that plaintiff was so, the failure of the court to instruct the jury on the subject of contributory negligence is without prejudice.

Where the petition claims damages for loss of time and for permanent injuries, it is not necessary that it should allege the character of plaintiff's occupation, or the particulars as to his earnings, in order to authorize the admission of evidence on those points. *Flanagan vs. B. & O. Ry. Co.*, 50 N. W. Rep., 60.

A brakeman employed, seeing stones thrown from under a moving car, stood on a ladder on the side of a car and leaned down to ascertain the cause and was struck and killed by a "wing fence" of a cattle-guard, placed three feet ten inches from the rails.

Held, that the company was not guilty of negligence in erecting the fence at that distance from the rails, as the accident was not one likely to occur or reasonably to be apprehended.

A brakeman employed on a railroad for three years is presumed to know the distance of such fences from the rails, and when acting without orders is guilty of negligence in standing on the side ladder of a moving car and leaning out although he is trying to see if anything is wrong under the train. *McKee vs. C. R. I. & P. Ry. Co.*, 50 N. W. Rep., 209.

While crossing a railroad track used by defendant plaintiff was struck by an engine. The crossing was not a public highway, but was used daily by footmen and a stairway had been constructed by them down an embankment beside the track and ties put across a ditch, and were used until just before the accident. There were no fences and no one had been forbidden the use of such crossing. The engineer on the engine which struck plaintiff knew of the crossing.

Held, that plaintiff was not a trespasser. Though at the time of the injury plaintiff was on the track without right, defendant was not relieved from its duty of exercising due care to avoid the accident. *Clampitt vs. C. St. P. & K. C. Ry. Co.*, 47 N. W. Rep., 673.

A custom of a railroad engineer to start his engine, after taking water, without warning to his fireman, whose duty it is to go on the tender and adjust the spout, does not apply if the fireman's position on the tender is rendered unusually perilous by the presence of coarse, slippery chunks of coal, or if the engine moved more suddenly than usual in such cases.

An instruction that the company must keep its machinery in such condition as will not endanger the safety of its employees is not objectionable when the following paragraph excepts such dangers as the employees assume. *Knott vs. Dubuque & I. C. R. R. Co.*, et al., 51 N. W. Rep., 57.

In an action by a brakeman for personal injuries received by being run over while between cars adjusting a coupling link, tried upon the theory that the engineer suddenly put the cars in motion, a witness called by plaintiff testified that plaintiff went between the cars while the train was in motion, without giving a signal to stop.

Held, that while plaintiff might ask such witness whether he had not, shortly after the accident, given a written statement to the contrary, and had not made contrary statements to plaintiff and certain others, it was error to admit in evidence such statements and the testimony of plaintiff and such others to prove the admission by the witness, and such error is not cured by a charge which directed the jury to consider such evidence only to ascertain why plaintiff called such witness. *Hall vs. C. R. I. & P. Ry. Co.*, 51 N. W. Rep., 150.

A traveler, who, in reliance upon the usual custom of a railroad company in the order of running its trains, only looks in one direction before driving upon a crossing and is injured by a train coming from the opposite direction, which he could have avoided had he looked in that direction, can not recover though the usual crossing signal was not given. *Nixon vs. C. R. I. & P. Ry. Co.*, N. W. Rep., 137.

Code, section 1288, providing that the neglect or refusal of a railway company to keep highway crossings sufficient and safe renders it liable for injuries caused by reason thereof, without other proof than of such neglect and refusal, does not preclude a railroad company from showing that an injury complained of resulted from other causes, including plaintiff's negligence. *McKeeley vs. B. C. R. & N. Ry. Co.*, 51 N. W. Rep., 172.

In an action against a railroad for personal injury and for damage to plaintiff's team and wagon at a crossing where the evidence was conflicting on all the questions, whether defendant maintained proper approaches to the crossing; whether proper signals were given by the approaching train; whether plaintiff's view was obstructed by the weeds, bushes and trees allowed to grow along the track; whether the train was running at an unusual speed; and whether plaintiff was guilty of contributing negligence: it was the province of the jury to determine the rights of the parties.

In such action a judgment for \$3,000 is not excessive where there was evidence that plaintiff received injuries which permanently impaired his ability to perform manual labor to which he was accustomed, aside from the injury to his property. *Wesley vs. St. P. & K. C. Ry. Co.*, 51 N. W. Rep., 168.

Deceased, who was somewhat deaf, was killed at a crossing by cars of defendant, which had been kicked and were moving without a signal or a person on them. He was familiar with the crossing and knew that no flagman was kept there, and that cars were liable to be moved there at any time. The night was dark and cloudy, and the smoke was heavy. A number of witnesses who saw the accident and were near deceased testified that they saw the cars coming when eighty feet away, and deceased was in as good a position to see as they. Two witnesses testified that they had deceased in view all the time, and did not see him turn his head until just as he was struck.

Held, that a verdict should have been directed for defendant because of deceased's want of care.

In such case it was not error to submit to the jury the question whether under all the circumstances defendant was not negligent in not having a flagman on the crossing or a person on the cars. *Turney vs. C. & N. W. Ry.*, 51 N. W. Rep., 175.

Pain and suffering of deceased can not be considered by the jury as an element of damages in an action by an administrator to recover for the death of his intestate caused by the wrongful act of another. *Dwyer vs. St. P., M. & O. Ry. Co.*, 51 N. W. Rep., 244.

While defendant's loaded lumber car was being pushed by hand to a point from which to unload it, plaintiff, who was employed by the consignee, was directed by defendant's agent to set the brake, and hastily mounting the ladder was caught between the car and the projecting roof of the freight house platform and was injured. It appeared from his testimony that he knew the roof projected and that the car was higher and wider than ordinary freight cars and could readily have seen and avoided the danger by a single look. *Held*, that he was properly non-suited in his action against the railroad company. *Platt vs. St. P., M. & O. Ry. Co.*, 51 N. W. Rep., 254.

FIRES.

Evidence that fire started in a field at a point about 116 feet from a railroad track a few minutes after a train had passed by, and that no other fire or person setting fire was seen near there on that day, is sufficient *prima facie* proof that the fire was caused by a spark from the engine.

When it was proved that the fire was caused by a spark from the engine, contradicted evidence that the engine was supplied with the best appliances to prevent the escape of fire, that it was in good repair and not negligently handled, is not sufficient to justify a direction to find for the defendant.

The measure of damage is the difference between the value of the timber land just before and just after the fire, and not the value of the burned timber for cord wood. *Greenfield vs. C. & N. W. Ry. Co.*, 49 N. W. Rep., 95.

An instruction that the escape of fire from an engine is *prima facie* evidence of negligence and that it rests upon defendant to rebut this, but which omits to charge as to defendant's duty, is cured by a further instruction that defendant is required to use reasonable care and diligence in securing and managing an engine. *Hamilton vs. D. M. & K. C. Ry. Co.*, 50 N. W. Rep., 567.

In an action for damages for the destruction of fifty-one trees by fire from an engine on defendant's road evidence that it would be difficult by reason of the shade of other trees to grow trees in the place of those destroyed is admissible, as the value of the trees burned may have been dependent on the difficulty of supplying their place with other trees. *Leiber vs. C., M. & St. P. Ry. Co.*, 50 N. W. Rep., 547.

KILLING STOCK.

A petition which alleges that plaintiff's horses were killed by reason of a defective gate in defendant's fence through which they escaped onto defendant's track, sufficiently alleges that they were running at large and were killed through want of a fence.

An instruction referring the jury to the pleadings to ascertain the issues is not erroneous when preceded by a full statement of the allegations of the petition, and that defendant denied them. Where the allegation is that the fence as originally constructed was defective, no evidence of knowledge by defendant of the defect is necessary. *Morrison vs. B., C. R. & N. Ry. Co.*, 51 N. W. Rep., 75.

FENCES AND FARM CROSSINGS.

The deed granting the right of way to defendant's predecessor in ownership, recited that the grantee should maintain a "lawful fence," and by a subsequent parcel agreement it was agreed that the fence should be a five board fence. This agreement was held not binding on the defendant who obtained title to the road under foreclosure proceedings, 76 Iowa 409. *Held*, that by renewing the five board fence, built by the former company, defendant was not estopped to remove said fence.

The court instructed the jury that it was the duty of defendant to keep the crossing in good repair, and that plaintiff claimed that defendant had removed the plank from the crossing, made it too narrow and refused to build the same. The court prescribed a form of verdict—"We the jury find for plaintiff, by reason of the alleged acts of defendant in respect to the crossing," etc. *Held*, that the form of verdict did not limit plaintiff's recovery to the act of removal of planks and refusing to replace them. *Hunter vs. B., C. R. & N. Ry. Co.*, 51 N. W. Rep., 64.

MUNICIPAL AID.

Acts of 1876, p. 110, sec. 7, provides that should the taxes voted in aid of any railroad under the provision of the act remain in the county treasury more than two years after the same have been collected, the right of the railroad to the taxes shall be considered forfeited and such taxes shall be refunded to the tax-payer.

Held, that the fact that a railroad company allowed a tax voted in its aid to remain in the treasury beyond the specified time, because it did not know the money was there, and because it erroneously believed the tax levy to be invalid, would not relieve it from a forfeiture under said statute. *C. R., I. F. & N. W. Ry. Co. vs. Elseffer et al.*, 51 N. W. Rep., 27.

EXPULSION FROM DEPOT.

If a person in the waiting room of a railway station, not for the purpose of waiting for a train, is noisy, drunken and profane, or otherwise disorderly, it is the right and duty of the railway company's station agent, upon his refusal to leave the room, to remove him, using no more force than is reasonably necessary for that purpose. *Johnson vs. C., R. I. & P. Ry. Co.*, 50 N. W. Rep., 543.

FORECLOSURE AND LIABILITY OF PURCHASER.

While a railway was in the hands of a receiver appointed by a federal court, a decree was entered in the State supreme court compelling the company, "its assigns, successors, grantees and lessees," to operate a certain part of the line.

Afterward the railway was sold under foreclosure in the federal court, the purchaser conveyed to corporation which in turn conveyed to defendant.

Held, that defendant was such successor, and that the decree should be enforced against it. *State vs. Iowa Central Ry. Co.*, 50 N. W. Rep., 289.

PASSENGER'S BAGGAGE.

Under Code of Iowa, sections 1308-2689, the limitation of the liability of a railroad company for wearing apparel in a passenger's baggage to \$100.00 by a provision printed in the ticket, is ineffectual, and where the contract for transportation is made in another State, to be executed in Iowa, it will be presumed, in absence of proof to the contrary, that the law of that State is to the same effect. Where the object was to show that the trunk was opened by breaking the lock, it was not error to permit a witness to testify to the condition of plaintiff's trunk when he first saw it at plaintiff's home after her return, instead of confining the testimony to the condition of the trunk when plaintiff received it at defendant's depot. *Davis vs. C., R. I. & P. Ry. Co.*, 49 N. W. Rep., 77.

NUISANCES.

Under Code Iowa, section 456, providing that incorporated towns shall have power to prevent injury or annoyance from anything dangerous, offensive or unhealthy, and to cause any nuisance to be abated, a city has no authority to pass an ordinance imposing a fine for the maintenance of a nuisance. *City of Knoxville vs. C., B. & Q. Ry. Co.*, 50 N. W. Rep., 61.

DAMAGES TO ABUTTING OWNERS.

Where a railroad company for the purpose of approaches to an overhead street crossing constructs embankments in the street in front of plaintiff's lot, he is entitled to recover damages sustained thereby under Code Iowa, section 464, which provides that no railroad company shall occupy a street until the resulting injury to property abutting thereon has been ascertained and compensated. *Nicks vs. C., St. P. & K. C. Ry. Co.*, 50 N. W. Rep., 222.

RAILROAD COMMISSIONERS' REGULATION OF TRAIN SERVICE.

See full report 51 N. W. Rep., 38, *State vs. D. M. & Ft. D. Ry. Co. et al.*, and also Commissioners' Report for 1892.

DIGEST OF DECISIONS OF INTER- STATE COMMISSION.

DIGEST OF DECISIONS OF INTER-STATE COMMERCE COM-
MISSION, VOL. VI.

From June 30, 1891, to June 30, 1892.

LONG AND SHORT HAUL.

Ordinarily, longer distances warrant higher charges, but carriers may lawfully accept the same aggregate, though less profitable, rates from longer distance, provided such carriers do not "subject any particular person, firm, company, corporation or locality, or any particular description of traffic, to any undue or unreasonable prejudice or disadvantage." The circumstances and conditions which make a greater charge for a shorter distance lawful, relate to the nature and character of the transportation service rendered by the carrier over the same line to the longer and shorter distance points. *The James & Mayer Buggy Co. vs. The Cincinnati, N. O. & T. P. Ry. Co. et al.*

The "long and short haul rule" of the statute was intended to maintain and promote, and not to destroy or neutralize, natural commercial advantages resulting from location.

The fact that the rates to the longer distance point can not be raised without a loss of the traffic involved, and that the rates to both the long distance point and the short distance point are not unreasonable in themselves, do not justify a disparity in such rates resulting in unjust discrimination as against the shorter distance point.

There is no competition by rail over the Canadian Pacific Railway or by water around Cape Horn that justifies a departure from the "long and short haul" rule of the statute in the transportation of refined sugar from San Francisco to Fargo and through Fargo to St. Paul. *E. M. Haworth vs. N. P. R. R. Co. et al.*

REASONABLE RATES.

A rate on wheat and barley of fifty and fifty-six cents per hundred weight respectively, charged by defendant from Ritzville, Washington, to St. Paul, Minnesota, a distance of one thousand five hundred and seventy-six miles, in view of the circumstances and conditions surrounding the traffic, held, not to be unreasonable. *Daniel Buchanan vs. The Northern Pacific Railroad Company.*

Carriers making an advance in rates should be able to present a satisfactory

justification of such advance, particularly when the old rates have been of many years' standing and the advance is great and the traffic affected is of large and constantly increasing volume and of vital importance to a large section of the country.

Held, that the advance of ten cents per box in rates on oranges from Florida points to New York and other northeastern markets was without justification, and so far as it exceeded five cents per box was unreasonable and contrary to law. *The Railroad Commission of Florida vs. the Savannah, Florida & Western Railway Company et al.*

The Commission is not restricted to finding that an existing rate is unreasonable, and forbidding its continuance, but has the authority to ascertain, order and enforce a rate that is reasonable. *Charles P. Perry vs. F. C. & P. R. R. Co. et al.*

A carrier should receive a greater compensation in the aggregate for hauling a carload of large tonnage than one of less tonnage, but other things being equal, as a general rule, the rate per cent should be less in the former than in the latter case. *Murphy, Wasey & Co. vs. Wabash R. R. Co. et al.*

Held, that a rate in common to numerous towns of importance, at an equal or greater distance from Denver, and maintained by all the roads extending into that territory in a sparsely populated country, furnishing comparatively little business, is not unreasonable. *Lincoln Creamery vs. U. P. Ry. Co.*

Salt requires and gets a commodity rate lower than class rates, and the roads should only be limited as to such lower rating by the rule that a commodity shall not be carried at such unremunerative rates as will impose burdens upon other articles transported to recoup loss incurred in carrying that commodity. *Anthony Salt Co. vs. M. P. Ry. Co.*

The doctrine that transportation charges should be proportioned to the distances between different points, when those distances are greatly dissimilar, has never been advocated by the railroads or recommended by the Commission. While distance is an ever present element in the problem of rates, and not unfrequently a controlling consideration, the general practice of rate-making is opposed to the principle of exact proportion. *The Eau Claire Board of Trade vs. U., M. & St. P. Ry. Co. et al.*

JOINT THROUGH RATES.

A joint tariff of rates must show on its face what carriers unite in establishing such joint rate. *Held*, that where freight passes over a continuous line or route operated by more than one company, on which no joint tariff of rates or charges has been established, the tariff of rates or charges is the sum of the established local rates or charges of the several companies operating such continuous line.

Several railway companies forming a continuous through line carried certain traffic to the terminal point at a 30 cent rate, and for the same rate to an intermediate point, and to a point on a branch line more distant than the said intermediate, but less distant than said terminal point, they maintained a rate of 42 cents on the like traffic. *Held*, that the roads might lawfully maintain the same rate at the intermediate and terminal points, and that some higher rate might be maintained to the branch line point off the direct through line, without unjust discrimination. *Lehmann, Higginsin and Company vs. The Texas and Pacific Railway Company et al.*

Held, that the divisions of a through rate are not properly comparable with the through rate except for limited purposes. *Toledo Produce Exchange vs. L. S. & M. S. Ry. Co.*

DIVISION OF THROUGH RATE.

In application for rehearing. *Held*, that the former decision of the Commission could not be fairly construed as justifying the claim that the single freight charge between the interstate points should be divided on a mileage basis merely; that many of the considerations which induced the fixing of an increased rate for the special service were peculiar to the Pennsylvania Railroad Company and in which the other carriers east of the Harlem river did not participate; that under the pleadings and evidence in this case the Commission could only prescribe a single rate for the service as an entirety, to be reasonably and fairly divided among the several carriers by themselves, that the motion for a rehearing overruled. *The Boston Fruit and Produce Exchange vs. The New York and New England Railroad Co. et al.*

Divisions of a joint rate among the carriers are sometimes inquired into for the purposes of ascertaining from the divisions whether a rate unreasonable in itself may not be traced to the inequality of such divisions. *Chas. P. Perry vs. F. C. & P. Ry. Co. et al.*

DISCRIMINATION.

For a carrier to pay the larger expense of the cartage of a remote shipper's merchandise to the station and not to pay less expense of cartage of the nearer shipper's merchandise, would be the equivalent of a rebate to the former, the railroad service proper being the same to each and at the same rate, nor would it be treating all patrons with statutable equality to bear a part of the cartage expense for one shipper and not bear a part of it for another. *The Hazel Milling Company vs. St. L., A. & T. H. R. R. Co. et al.*

DISCRIMINATION IN CARS.

The Commission possesses no authority to compel carriers to provide any particular kind of cars or other special equipment, but, in the absence of adequate equipment freely afforded to all patrons alike, carriers should so adjust rates between those who can and those who cannot furnish their own conveyances that in the relative charges to each there shall be no discrimination against the dependent shipper. *George Rice vs. C., W. & B. R. R. Co. et al.*

DEMURRAGE CHARGES.

Held, that the action of defendant in refusing, after payment of freight and offer of customary switching charges, to switch two carloads of coal to the connecting line for delivery at the coal yard of the complainant on such line unless he promised in advance to pay any demurrage charges that might be made, regardless of whether they were just and legally enforceable, was unreasonable notwithstanding complainant had previously refused to pay demurrage charges on other cars

switched to his siding which he had failed to fully unload within the time prescribed by the rule. *William H. Maclean vs. The C. & N. W. Ry. Co.*

FREE PASSES.

Defendant issued passes entitling the holders of free transportation over its lines extending into the States of Maine, New Hampshire, Vermont and Massachusetts. Among those receiving such passes were State officials, Federal officials, members of the legislative railroad committees, and others whose good will was claimed to be important to defendant.

Held, that the giving of free transportation to such persons was a violation of the act to regulate commerce. *Public vs. Boston & Maine R. R. Co.*

The action of defendant in granting to members of the city council of New Orleans, and the clerk of that body, on account of their official positions, free transportation as passengers over its lines, is a violation of the act to regulate commerce and is unlawful. *Wm. H. Harvey vs. L. & N. R. R. Co.*

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